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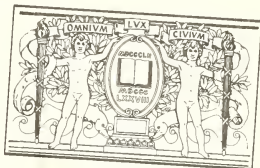
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STATISTICS  
OF INCOME 1976

# INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury  
Internal Revenue Service

Publication 79 (4-79)

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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates.

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International Sales Corporation Returns,  
1972, 1973, and 1974  
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International Income and Taxes, U.S.  
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Corporations, 1968 and 1972  
Corporation Income Tax Returns, 1975  
Corporation Income Tax Returns, 1976  
Preliminary  
Individual Income Tax Returns, 1977  
Preliminary  
International Income and Taxes Foreign  
Credit and Foreign Source Income  
Reported on Individual Income Tax  
Returns, 1975

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STATISTICS 1977  
OF INCOME

# INDIVIDUAL INCOME TAX RETURNS

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Internal Revenue Service

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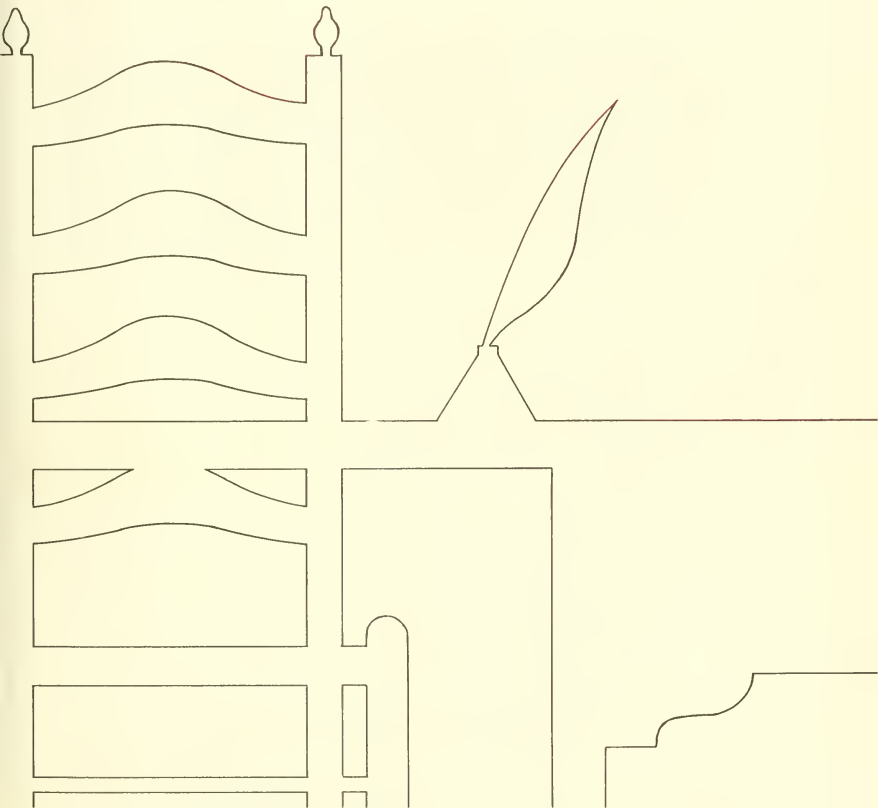
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This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section under the direction of Jack Bleckstein.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, N.Y.; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah.

The Data Center at Detroit, Michigan, designed and conducted the computer processing.





COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

January 29, 1979

The Honorable W. Michael Blumenthal  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1976, Individual Income Tax Returns. This report, based on a sample drawn from the 84.7 million returns filed during Calendar Year 1977, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. This report includes data on the new child care credit, the increased general tax credit, and the increased minimum tax, as well as, for the second year, data on high income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "James K. ...", with a stylized, flowing script.



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## Requirements for Filing

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected for audit, and represent coverage of the 84.7 million returns 1040 and 1040A filed by the nation's taxpayers for Income Year 1976. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, the "Earned income credit," which was introduced for 1976 by the Tax Reform Act of 1976, made it beneficial for certain low-income persons to file returns, even if they had no other reason to file. The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Reporting."

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) specified according to the individual's marital status (each marital status is defined in section 6, Explanation of Classifications and Terms). For 1976, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450 (as compared to a \$2,350 filing requirement for 1975);

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200 (\$3,100 for 1975);

(3) a surviving spouse under age 65 with gross income of at least \$2,850 (\$2,650 for 1975);

(4) a surviving spouse age 65 or over with gross income of at least \$3,600 (\$3,400 for 1975);

(5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600 (\$3,400 for 1975);

(6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350 (\$4,150 for 1975);

(7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100 (\$4,900 for 1975);

(8) a married person (regardless of age) whose spouse was

filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1975).

In addition, as was true for 1975, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "self-employment income" of \$400 or more had to file in order to pay self-employment tax.

Some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld, or to claim an earned income credit.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1976, this meant that returns were due by April 15, 1977. However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

# Changes in Law

The Tax Reform Act of 1976, which mandated the changed filing requirements detailed above, also initiated the following tax law changes:

(1) an increase of \$100 (\$200 for married persons filing jointly) in both the upper and lower limits of the "standard deduction" (the otherwise applicable percentage of adjusted gross income remained at 16 percent);

(2) the abolition of the child care deduction, and the institution of a "child care credit,"

(3) the establishment of a "general tax credit," equal to the larger of the "personal exemption credit" (which was continued from 1975 and increased from \$30 to \$35 per exemption other than those for age and blindness) or the new "taxable income credit," equal to 2 percent of taxable income with a maximum of \$180 (\$90 for married persons filing separately);

(4) the liberalization of the rules pertaining to the foreign tax credit by allowing taxpayers claiming the credit to use either the standard deduction or itemized deductions (previously these taxpayers had to itemize their deductions in order to claim the credit); this provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977;

(5) the extension for two years (1976 and 1977) of the "earned income credit" (originally introduced for one year, 1975), and the expansion of that credit to cover taxpayers maintaining households for children for whom they did not claim a dependent exemption;

(6) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly;"

(7) a liberalization of the rules pertaining to the tax treatment of lump-sum distributions from qualified pension or retirement plans;

(8) an increase from 5 to 7 years in the amount of time the

deduction for business net operating losses could be carried over;

(9) a modification of the tax treatment of gain from the sales of interests in oil and gas property and from sales of residential real estate;

(10) the introduction of the "at risk" limitation on the allowable losses of partners from partnerships engaged in specified "tax shelter" activities to which the partner contributed cash or property, and a more limited definition of additional first-year depreciation applicable to partnerships and their partners;

(11) the introduction of two new "tax preference" items, intangible drilling expenses and itemized deductions, and a reduction in the tax preference exclusion; and,

(12) related to (10), an increase from 10 to 15 percent in the tax rate used to compute the "additional tax for tax preferences" (minimum tax).

A description of each of these new items is given in section 6, Explanation of Classifications and Terms, while further information and the data for these items is shown in section 1, Returns Filed and Sources of Income, in section 3, Tax Computation and Tax Rates, and in section 4, Taxpayers Age 65 or Over and Credit for the Elderly.

In addition to the law changes described above (all except the last four were, in general, designed to reduce tax liability), the Tax Reform Act of 1976 contained three provisions whose purpose was to increase the taxes paid by certain groups of taxpayers:

(1) a phase-out was introduced in the computation of the credit for the elderly for taxpayers with higher incomes; this phase-out was applicable to single taxpayers with adjusted gross incomes over \$7,500, and married couples with combined adjusted gross incomes over \$10,000, and completely eliminated the credit for single persons with \$12,500, and married couples with \$17,500 or more in income.

(2) the sick pay exclusion was abolished and a much more restrictive disability pay exclusion was introduced which was applicable only to persons under age 65 who were totally and permanently disabled. The disability pay exclusion provision included a phase-out provision for taxpayers whose adjusted gross incomes (without regard to this exclusion) exceeded \$15,000, and eliminated the exclusion entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

(3) the amount of income earned abroad which could be exempted from taxation was decreased to \$15,000 (the amount for previous years was \$20,000 or \$25,000, depending on the amount of time spent abroad); higher tax rates were then applied to the remaining (non-exempt) income.

Effective dates for these provisions of the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, most taxpayers who wished to take advantage of its liberalized provisions had to file amended returns. Amended filings reflecting the restored sick pay exclusion and the \$20,000 or \$25,000 foreign earned income exemption are included in this report; however, amended filings on the credit for the elderly are not. See section 1, Returns Filed and Sources of Income, for a complete description of these law changes and their effect on the data.

An added provision of the Tax Reform Act of 1976 required that data be published on taxpayers with incomes of \$200,000 or more (section 2123), including the number of such taxpayers that filed nontaxable returns. Table 1.11 of section 1 presents statistics in compliance with the Act.

# Returns Filed and Sources of Income

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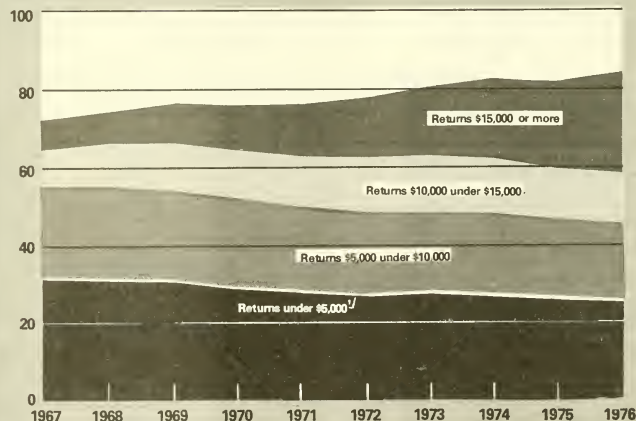
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Chart 1A

## Returns filed 1967-1976, by size of adjusted gross income

The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.

Millions of returns



## Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1976 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1976 compared to 1975 are summarized in table 1A. A comparison of the number of returns for selected income levels for the past decade is shown in chart 1A. Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, and returns with positive response to the presidential election campaign fund checkoff question.

## Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations electing to be taxed through their stockholders, on the appropriate

forms filled in by these entities), and are detailed in the reports *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns*.

Statutory adjustments were reported on Form 1040 and consisted of the sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, forfeited interest penalty (for premature withdrawal of funds from a time savings account), and payments to an "individual retirement account" (IRA). Data on total statutory adjustments, sick pay exclusion, and payments to an individual retirement account are shown in table 1.6. Data on other adjustments were not tabulated for 1976. Tax law changes affecting the sick pay exclusion are discussed below.

## Sick Pay Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to \$5,200 (not to exceed \$100 per week) in income received for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpayers whose

adjusted gross incomes (before subtracting for this exclusion) exceeded \$15,000, and was eliminated entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, taxpayers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. Therefore, in order to more accurately reflect the effects of these two Acts and the tax activity for 1976, it was necessary to use information from these amended returns for this report, although *Statistics of Income* normally excludes amended returns (see section 7, Sources of the Data).

After the close of the filing period for 1976, a list of amended returns whose decrease in total tax liability was attributed to the sick pay exclusion was obtained from the Internal Revenue Service's Individual Master File maintained for tax administration purposes. This change in total tax liability was then transferred to each appropriate return in the *Statistics of Income* sample and the correct amount of sick pay exclusion was then computed by working back from the new tax figure. Published data on the

Table 1A.—Sources of Income and Selected Tax Items, 1975 and 1976

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
Number of returns, total .....	82,229,332	84,670,389	2,441,057
Taxable .....	61,490,373	64,421,367	2,930,994
Nontaxable .....	20,738,959	20,249,022	-489,937
Adjusted gross income less deficit .....	947,784,871	1,053,895,687	106,110,816
Sources of income .....			
Salaries and wages (gross) .....	795,399,463	880,996,631	85,599,168
Business and professional net profit less loss .....	39,421,476	44,499,461	5,077,985
Farm net profit less loss .....	3,563,327	3,455,781	-107,546
Partnership net profit less loss .....	10,751,316	11,682,470	931,154
Small Business Corporation net profit less loss .....	2,059,772	1,875,986	-183,786
Sales of capital assets net gain less loss .....	14,071,891	18,561,853	4,489,962
Dividends in adjusted gross income .....	21,892,126	24,461,943	2,569,817
Interest received .....	43,433,554	46,568,111	3,134,557
Rent net income less loss .....	3,432,697	3,850,773	418,076
Royalty net income less loss .....	1,768,380	2,027,427	259,047
Estates or trusts net income less loss .....	2,554,323	2,871,407	317,084
All other sources (net) <sup>1</sup> .....	24,537,552	27,306,117	2,768,565
Statutory adjustments .....	15,102,000	16,284,275	1,182,275
Taxable income .....	595,492,867	674,966,988	79,374,121
Total credits .....	9,969,845	12,732,259	2,762,414
Income tax after credits .....	124,362,199	140,801,196	16,438,997
Additional tax for tax preferences .....	144,099	1,000,273	856,174
Total income tax .....	124,506,298	141,801,470	17,295,172
Self-employment tax .....	3,376,045	3,839,698	463,653
Total tax liability .....	127,882,343	145,748,802	17,866,459

<sup>1</sup>Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, premature distributions from individual retirement accounts and self-employed retirement plans, and other income or loss.

NOTE: Detail may not add to total because of rounding.

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

(All figures are estimates based on samples)

Size of adjusted gross income and marital status	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All adjusted gross income classes	82,229,332	84,670,383	2,441,057
Joint returns of husbands and wives	44,140,085	44,438,912	298,827
Separate returns of husbands and wives	1,938,813	1,879,050	-59,765
Returns of heads of households	4,983,330	5,313,194	329,865
Returns of surviving spouses	155,521	184,539	28,018
Returns of single persons	31,011,574	32,674,686	1,663,112
<b>er \$5,000, total<sup>1</sup></b>	<b>24,901,853</b>	<b>23,935,751</b>	<b>-966,102</b>
Joint returns of husbands and wives	4,909,737	4,259,308	-650,429
Separate returns of husbands and wives	843,868	736,512	-107,356
Returns of heads of households	1,489,206	1,486,408	-2,797
Returns of surviving spouses	45,841	52,358	6,517
Returns of single persons	17,603,201	17,401,064	-202,137
<b>00 under \$10,000, total</b>	<b>19,952,914</b>	<b>19,892,956</b>	<b>-59,958</b>
Joint returns of husbands and wives	8,874,764	7,879,161	-995,603
Separate returns of husbands and wives	660,027	633,143	-26,884
Returns of heads of households	2,089,836	2,151,345	61,509
Returns of surviving spouses	44,236	56,176	11,940
Returns of single persons	8,284,051	9,161,131	877,080
<b>000 under \$15,000, total</b>	<b>14,963,880</b>	<b>14,551,350</b>	<b>-412,530</b>
Joint returns of husbands and wives	10,316,373	9,302,266	-1,014,107
Separate returns of husbands and wives	307,693	311,659	3,966
Returns of heads of households	934,904	1,044,819	110,915
Returns of surviving spouses	27,229	20,947	-6,282
Returns of single persons	3,377,681	3,871,559	493,878
<b>0,000 or more, total</b>	<b>22,410,885</b>	<b>26,290,332</b>	<b>3,879,447</b>
Joint returns of husbands and wives	20,039,211	22,998,177	2,958,966
Separate returns of husbands and wives	127,225	197,544	70,419
Returns of heads of households	489,393	630,521	141,128
Returns of surviving spouses	28,415	23,058	-5,357
Returns of single persons	1,746,641	2,440,932	694,291

excludes returns with no adjusted gross income

OTE: Detail may not add to total because of rounding

sick pay exclusion, however, is understated for three reasons. First, in the few cases where the taxpayer reported both sick pay exclusion and other income to income on the amended return and there was no resulting change to total tax liability, it is not possible to determine the amount of sick pay excluded by backing back from the tax. Second, prior to the 1976 Act, some taxpayers received a disability pension, all of which, until the taxpayer reached mandatory retirement age or age 65, was treated as taxable except for the amount of the sick pay exclusion to which the taxpayers are entitled. When these taxpayers reached retirement age, they were no longer entitled to the sick pay exclusion, but would then subtract their "basis" (their own contributions to their retirement plans), if any, from the amount of the pension received for the year in order to avoid taxation. (See also "Pensions and Annuities" in section 6, Explanation of Classifications and Terms.) With the passage of the Tax Reform Act of 1976, these taxpayers lost the use of the sick pay exclusion and could still claim, for 1976, the nontaxable portion of their pensions on their returns in order to avoid taxation. When the rules governing the sick pay exclusion

were postponed for one year, these taxpayers were not required to file amended returns in order to convert the nontaxable pension income back to the sick pay exclusion if that change resulted in no adjustment to the tax liability. The amount of nontaxable pensions which could have been offset by a sick pay exclusion was allowed to be carried forward to the taxpayer's 1977 return and reclaimed as a nontaxable pension. To the extent that these taxpayers took advantage of this provision, the data for "total pensions and annuities", "partially taxable pensions and annuities," and "nontaxable pensions and annuities" as shown in table 1.6 are slightly overstated. The third reason the data for sick pay exclusion are understated is that not all returns amended because of the sick pay exclusion were available at the time the data were compiled for this report. This is because taxpayers had 3 years from the due date of the return to amend any information reported.

#### Exempt Income Earned Abroad

The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the

first \$20,000 or \$25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6, Explanation of Classifications and Terms.) Under the 1976 Act, this exemption amount was decreased to \$15,000 and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977. Even though this latter Act was passed before the special June 15, 1977, filing date for taxpayers living abroad (and reporting for Calendar Year 1976), many individuals had already filed their returns according to the 1976 Act provisions. In order to take advantage of the postponement of the 1976 Act, these taxpayers had to file amended returns.

All returns in the Statistics of Income sample were corrected, for purposes of this report, to reflect the changes brought about by the 1977 Act. When available, data from amended returns were used to determine the correct exemption amount (\$20,000 or \$25,000) in the same way they were used for the data on sick pay exclusion (described above). In the event that an amended return



Table 1C.—All Returns and Nontaxable Returns by Size of Adjusted Gross Income, 1969—1976

[All figures are estimates based on samples]

Size of adjusted gross income	Number of returns	Nontaxable returns		Number of returns	Nontaxable returns	
		Number	Percent of all returns		Number	Percent of all returns
1969						
Total .....	75,834,388	12,112,994	16.0	74,279,831	14,962,460	20.1
Under \$5,000 .....	31,405,265	11,708,022	37.3	28,308,034	14,493,251	51.2
\$5,000 under \$10,000 .....	22,657,528	364,381	1.6	22,303,067	429,824	1.9
\$10,000 under \$15,000 .....	13,649,392	23,993	0.2	14,106,019	25,118	0.2
\$15,000 under \$20,000 .....	4,721,896	7,720	0.2	5,538,453	8,553	0.1
\$20,000 under \$25,000 .....	1,536,601	2,993	0.2	1,909,167	2,815	0.2
\$25,000 under \$30,000 .....	645,886	657	0.1	768,235	1,759	0.2
\$30,000 under \$50,000 .....	807,497	2,204	0.3	918,188	2,002	0.3
\$50,000 under \$100,000 .....	328,410	1,478	0.5	350,978	937	0.3
\$100,000 under \$200,000 .....	63,605	445	0.7	82,467	299	0.5
\$200,000 under \$500,000 .....	14,786	189	1.3	12,830	90	0.7
\$500,000 under \$1,000,000 .....	2,509	60	2.4	1,751	18	1.0
\$1,000,000 or more .....	1,211	52	4.3	642	3	0.5
1971						
Total .....	74,576,407	14,660,035	19.7	77,572,730	16,703,713	21.5
Under \$5,000 .....	27,155,048	14,002,305	51.6	26,963,312	15,738,952	58.4
\$5,000 under \$10,000 .....	21,443,479	602,100	2.8	21,175,854	860,252	4.0
\$10,000 under \$15,000 .....	14,604,270	37,416	0.3	15,364,155	79,852	0.5
\$15,000 under \$20,000 .....	8,453,851	7,834	0.1	7,773,413	18,266	0.2
\$20,000 under \$25,000 .....	2,377,638	4,476	0.2	3,093,728	6,388	0.2
\$25,000 under \$30,000 .....	968,565	1,642	0.2	1,266,377	4,734	0.4
\$30,000 under \$50,000 .....	1,077,844	2,864	0.3	1,337,578	3,254	0.2
\$50,000 under \$100,000 .....	404,892	1,078	0.3	483,677	1,590	0.3
\$100,000 under \$200,000 .....	72,856	218	0.3	91,707	317	0.4
\$200,000 under \$500,000 .....	15,089	67	0.4	19,233	88	0.5
\$500,000 under \$1,000,000 .....	2,192	12	0.6	2,866	14	0.5
\$1,000,000 or more .....	883	3	0.3	1,030	6	0.6
1973						
Total .....	80,692,587	16,425,425	20.4	83,340,190	18,005,422	19.2
Under \$5,000 .....	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2
\$5,000 under \$10,000 .....	20,581,732	797,608	3.9	20,588,617	797,997	3.9
\$10,000 under \$15,000 .....	15,804,109	77,445	0.5	15,670,258	104,725	0.7
\$15,000 under \$20,000 .....	9,091,001	33,242	0.4	10,071,087	25,517	0.3
\$20,000 under \$25,000 .....	3,943,993	9,789	0.3	4,944,795	12,290	0.3
\$25,000 under \$30,000 .....	1,741,991	5,131	0.3	2,259,928	5,881	0.3
\$30,000 under \$50,000 .....	1,759,837	7,312	0.4	2,173,868	8,939	0.4
\$50,000 under \$100,000 .....	596,663	2,466	0.4	700,528	2,667	0.4
\$100,000 under \$200,000 .....	110,176	458	0.4	135,304	722	0.5
\$200,000 under \$500,000 .....	21,929	142	0.7	26,842	196	0.7
\$500,000 under \$1,000,000 .....	2,635	15	0.6	3,194	36	1.1
\$1,000,000 or more .....	903	7	0.8	1,096	12	1.1
1975						
Total .....	82,229,332	20,738,595	25.2	84,870,389	20,429,022	24.0
Under \$5,000 .....	24,901,853	17,734,874	71.2	23,835,751	17,127,463	71.8
\$5,000 under \$10,000 .....	19,952,914	2,814,553	13.1	19,892,956	2,757,467	13.9
\$10,000 under \$15,000 .....	14,963,680	238,408	1.6	14,551,350	222,449	1.5
\$15,000 under \$20,000 .....	10,353,534	93,206	0.9	11,197,191	70,151	0.6
\$20,000 under \$25,000 .....	5,598,117	27,110	0.5	6,649,622	31,095	0.5
\$25,000 under \$30,000 .....	2,744,255	10,321	0.4	3,629,532	17,107	0.5
\$30,000 under \$50,000 .....	2,747,618	13,145	0.5	3,639,050	19,550	0.5
\$50,000 under \$100,000 .....	781,406	4,984	0.6	948,034	3,180	0.3
\$100,000 under \$200,000 .....	152,349	734	0.5	185,142	492	0.3
\$200,000 under \$500,000 .....	26,183	204	0.7	36,357	60	0.2
\$500,000 under \$1,000,000 .....	3,289	44	1.3	4,047	**	0.2
\$1,000,000 or more .....	1,124	12	1.1	1,357	**	**

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

had not yet been filed, evidence of length of time abroad (based on prior years' filings) was used for the exemption amount. If there was no other information available, the lesser of income earned abroad or \$20,000 was estimated for the statistics as the exemption amount. Once the amount of exempt earned income had been determined, the amount of tax was then recomputed for the statistics.

#### High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes", as well as "the number of such individuals... who owe no Federal income tax." The law specified that, in addition to adjusted gross income,

three additional income concepts were to be used as classifiers: adjusted gross income plus tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available



pure form from the tax return. The case of tax preferences amounts of income afforded special treatment, only the following were readily identified from tax returns: the dividend exclusion of up to \$100 per taxpayer receiving qualified dividends (which was not considered to be a tax preference for purposes of computing the additional tax for tax preferences, as described below) and the capital gains exclusion, equal to one-half the excess of net long-term capital gains over net short-term capital losses. If the sum of the included capital gains plus other preferences (described below) exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was supposed to file a Form 4625 to compute the additional tax for preferences (minimum tax). For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in table 1.1.1, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and all leased personal

property over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; the unrealized gain on the exercise of stock options; the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and, beginning with 1976, intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years. One tax preference item from Form 4625 that was not included in the tabulations for table 1.1.1 was the itemized deduction tax preference (new for 1976; see "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates; and "Tax Preferences" in section 6, Explanation of Classifications and

Terms). In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but was rather a deduction from adjusted gross income in arriving at taxable income; therefore, it did not qualify as a tax preference excluded from adjusted gross income and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which treated various sources of income more nearly equally, i.e., to include the full amount of each source, before any exclusions or reductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions.

Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of adjusted gross income	Total number of returns	Size of expanded income <sup>1</sup>			
		Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>Total</b> .....	20,249,022	20,244,296	4,104	533	89
Under \$50,000 .....	20,245,282	20,243,890	1,271	109	12
\$50,000 under \$100,000 .....	3,180	383	2,785	77	115
\$100,000 under \$200,000 .....	492	3	64	406	19
\$200,000 under \$500,000 .....	60	10	—	11	35
\$500,000 or more .....	8	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income plus tax preferences			
	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(6)	(7)	(8)	(9)
<b>Total</b> .....	20,243,728	4,480	700	114
Under \$50,000 .....	20,243,728	1,432	110	12
\$50,000 under \$100,000 .....	—	3,048	117	115
\$100,000 under \$200,000 .....	—	—	475	19
\$200,000 under \$500,000 .....	—	—	—	60
\$500,000 or more .....	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income less investment interest			
	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(10)	(11)	(12)	(13)
<b>Total</b> .....	20,245,824	2,721	435	42
Under \$50,000 .....	20,245,282	—	—	—
\$50,000 under \$100,000 .....	—	504	—	—
\$100,000 under \$200,000 .....	—	2,676	425	—
\$200,000 under \$500,000 .....	—	5	10	—
\$500,000 or more .....	—	—	—	42

Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup>Excludes (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Adjusted gross income plus tax preferences minus investment interest.

NOTE: Data may not add to total because of rounding.

This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business incomes and included only the net amount of business income in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income.

Because four different income concepts were used for table 1.11 and because these concepts took into account differing amounts of investment income, the investment interest expense was limited depending on the income concept used for the tabulation. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends after exclusion and one-half excess net long-term capital gains were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus tax preferences and expanded income), dividends before exclusion and the full amount of excess net long-term capital gains were used. A step-by-step description of this computation is shown under "Investment Interest" in section 6, Explanation of Classifications and Terms.

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both

adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income" of \$200,000 or more and no "total income tax") varied from 42 to 114.

The number of "high-income nontaxables" in this report represents a sharp decrease from the number for 1975, when they varied from 126 (based on adjusted gross income minus investment interest) to 363 (based on adjusted gross income plus tax preferences). The reason for this decrease lies largely in the change in the computation of additional tax for tax preferences (minimum tax) as required by the Tax Reform Act of 1976. See section 3, Tax Computation and Tax Rates, for a description of these changes and for the data on the minimum tax.

In addition to the data on nontaxable returns in tables 1D and 1.11, a detailed analysis, showing the reasons for nontaxability, is available in a report, High Income Tax Returns, 1975 and 1976, from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total <sup>1</sup>	Average (Dollars)			Amount	Percent of total <sup>1</sup>	
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Total</b> .....	<b>84,670,389</b>	<b>100.0</b>	<b>1,053,895,687</b>	<b>100.0</b>	<b>12,447</b>	<b>64,421,367</b>	<b>100.0</b>	<b>1,004,445,707</b>	<b>100.0</b>	
No adjusted gross income .....	546,763	0.6	-6,910,119	—	-12,638	6,546	(9)	-426,418	—	
\$1 under \$1,000 .....	4,249,194	5.0	2,427,174	0.2	571	*976	(9)	*272	(9)	
\$1,000 under \$2,000 .....	5,244,990	6.2	7,760,636	0.7	1,480	64,463	0.1	93,980	0.1	
\$2,000 under \$3,000 .....	5,031,575	5.9	12,572,750	1.2	2,499	1,119,847	1.7	3,117,270	0.3	
\$3,000 under \$4,000 .....	4,531,521	5.4	15,885,379	1.5	3,506	2,836,152	4.4	9,982,517	1.0	
\$4,000 under \$5,000 .....	4,331,708	5.1	18,541,497	1.9	4,511	2,786,904	4.3	12,581,251	1.3	
\$5,000 under \$6,000 .....	4,634,358	5.5	25,392,773	2.4	5,479	3,306,700	5.1	18,148,069	1.8	
\$6,000 under \$7,000 .....	4,265,838	5.0	27,688,054	2.6	6,491	3,498,087	5.4	22,753,344	2.3	
\$7,000 under \$8,000 .....	3,946,419	4.7	29,589,451	2.8	7,498	5,595,258	5.6	26,986,547	2.7	
\$8,000 under \$9,000 .....	3,679,057	4.3	31,248,420	3.0	8,494	3,480,254	5.4	29,557,852	2.9	
\$9,000 under \$10,000 .....	3,367,283	4.0	31,307,640	3.0	9,485	3,255,190	5.1	30,875,860	3.1	
\$10,000 under \$11,000 .....	3,218,533	3.8	33,785,374	3.2	10,494	3,137,171	4.9	32,921,434	3.3	
\$11,000 under \$12,000 .....	2,915,971	3.4	33,515,802	3.2	11,484	2,969,104	4.5	32,974,360	3.3	
\$12,000 under \$13,000 .....	2,927,598	3.5	36,584,869	3.5	12,497	2,888,655	4.5	36,100,256	3.6	
\$13,000 under \$14,000 .....	2,757,510	3.3	37,202,225	3.5	13,491	2,724,474	4.2	36,758,571	3.7	
\$14,000 under \$15,000 .....	2,730,738	3.2	39,999,285	3.8	14,501	2,709,497	4.2	38,292,699	3.9	
\$15,000 under \$20,000 .....	11,197,191	13.2	194,184,453	18.4	17,342	11,127,040	17.3	192,979,947	19.2	
\$20,000 under \$25,000 .....	8,649,822	7.9	147,891,145	14.0	22,241	6,818,527	10.3	147,207,379	14.7	
\$25,000 under \$30,000 .....	3,629,532	4.3	98,784,280	9.4	27,217	3,612,425	5.6	98,506,939	9.8	
\$30,000 under \$50,000 .....	3,639,050	4.3	122,893,293	12.6	36,518	3,619,500	5.6	132,191,711	13.2	
\$50,000 under \$100,000 .....	948,034	1.1	62,415,723	5.9	65,837	944,854	1.5	62,220,465	6.2	
\$100,000 under \$200,000 .....	185,142	0.2	24,173,611	2.3	130,568	184,650	0.3	24,110,524	2.4	
\$200,000 under \$500,000 .....	36,367	(9)	10,171,295	1.0	279,762	36,297	0.1	10,154,194	1.0	
\$500,000 under \$1,000,000 .....	4,047	(9)	2,694,559	0.3	665,816	4,041	(9)	2,690,434	0.3	
\$1,000,000 or more .....	1,357	(9)	2,866,017	0.3	2,112,024	1,355	(9)	2,863,966	0.3	
<b>Cumulated From Smallest Size of Adjusted Gross Income</b> .....										
No adjusted gross income .....	546,763	0.6	-6,910,119	—	-12,638	6,546	(9)	-426,418	—	
\$1 under \$1,000 .....	4,249,194	5.0	2,427,174	0.2	571	*976	(9)	*272	(9)	
\$1 under \$2,000 .....	9,494,184	11.2	10,187,810	1.0	1,073	64,839	0.1	94,252	(9)	
\$1 under \$3,000 .....	14,525,759	17.2	22,760,960	2.1	1,567	1,178,686	1.8	3,211,623	0.3	
\$1 under \$4,000 .....	19,057,280	22.5	38,645,939	3.8	2,028	4,014,838	6.2	13,194,139	1.3	
\$1 under \$5,000 .....	23,388,998	27.6	58,187,436	5.5	2,486	6,801,742	10.6	25,775,390	2.6	
\$1 under \$6,000 .....	28,023,346	33.1	83,580,209	7.9	2,983	10,108,442	15.7	43,923,458	4.4	
\$1 under \$7,000 .....	32,298,185	38.1	111,268,264	10.5	3,446	13,506,529	21.1	66,676,803	6.6	
\$1 under \$8,000 .....	36,225,604	42.8	140,857,715	13.3	3,887	17,201,787	26.7	93,963,570	9.3	
\$1 under \$9,000 .....	39,914,661	47.1	172,106,134	16.2	4,312	20,582,041	32.1	123,221,402	12.3	
\$1 under \$10,000 .....	43,281,944	51.1	204,043,774	19.2	4,714	23,837,231	37.2	154,007,261	15.3	
\$1 under \$11,000 .....	46,501,477	54.9	237,828,148	22.4	5,114	27,074,402	42.0	187,018,695	18.8	
\$1 under \$12,000 .....	49,417,448	58.4	271,344,951	25.6	5,491	29,943,506	46.5	219,993,055	21.9	
\$1 under \$13,000 .....	52,345,046	61.8	307,929,620	29.0	5,883	32,832,161	51.0	256,093,311	25.5	
\$1 under \$14,000 .....	55,102,566	65.1	345,132,045	32.5	6,263	35,556,635	55.2	292,851,801	29.1	
\$1 under \$15,000 .....	57,833,294	68.3	384,731,330	36.3	6,652	38,266,132	59.4	332,144,580	33.1	
\$1 under \$20,000 .....	69,030,485	81.5	576,915,783	54.8	8,386	49,393,172	76.7	525,124,527	52.3	
\$1 under \$25,000 .....	75,860,107	89.4	726,806,928	68.9	9,604	56,011,699	86.9	672,331,900	66.9	
\$1 under \$30,000 .....	79,309,639	93.7	825,591,208	77.8	10,410	59,624,124	92.6	770,640,839	76.7	
\$1 under \$50,000 .....	82,948,869	98.0	958,484,601	90.4	11,555	63,243,624	98.2	912,832,555	89.8	
\$1 under \$100,000 .....	83,896,723	99.1	1,020,900,324	96.2	12,169	64,186,478	99.6	985,053,015	96.0	
\$1 under \$200,000 .....	84,061,865	99.3	1,045,073,935	98.5	12,429	64,373,128	99.9	989,163,539	98.4	
\$1 under \$500,000 .....	84,118,222	99.3	1,055,245,231	99.5	12,545	64,409,425	100.0	999,317,723	99.4	
\$1 under \$1,000,000 .....	84,122,269	99.4	1,057,939,789	99.7	12,576	64,413,466	100.0	1,002,008,157	99.7	
\$1 or more .....	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,621	100.0	1,004,672,123	100.0	
All returns .....	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0	

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total <sup>1</sup>	Average (Dollars)			Amount	Percent of total <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Cumulated From Largest Size of Adjusted Gross Income									
\$1,000,000 or more	1,357	(7)	2,866,017	0.3	2,112,024	1,355	(7)	2,863,966	0.3
\$500,000 or more	5,404	(7)	5,560,576	0.5	1,028,974	5,396	(7)	5,554,400	0.6
\$200,000 or more	41,761	(7)	15,731,871	1.5	376,712	41,683	0.1	15,708,584	1.6
\$100,000 or more	228,903	0.3	39,905,482	3.8	175,870	226,343	0.4	39,819,108	4.0
\$50,000 or more	1,174,937	1.4	102,321,205	9.8	87,087	1,171,187	1.6	102,039,573	10.2
\$30,000 or more	4,813,987	5.7	235,214,598	22.2	48,861	4,790,687	7.4	234,231,284	23.3
\$25,000 or more	8,443,519	10.0	333,998,678	31.5	39,557	8,403,122	13.0	332,540,220	33.1
\$20,000 or more	15,083,141	17.8	481,880,023	45.4	31,828	15,021,948	23.3	479,747,596	47.7
\$15,000 or more	26,290,332	31.1	676,074,476	63.7	25,716	26,148,688	40.6	672,727,543	66.9
\$14,000 or more	29,021,070	34.3	715,673,761	67.5	24,660	28,856,166	44.8	712,020,242	70.9
\$13,000 or more	31,778,580	37.5	752,875,986	71.0	23,691	31,582,660	49.0	748,778,812	74.5
\$12,000 or more	34,706,178	41.0	788,480,855	74.4	22,747	34,471,315	53.5	784,878,968	78.1
\$11,000 or more	37,622,149	44.4	822,976,658	77.8	21,875	37,340,419	58.0	817,853,428	81.4
\$10,000 or more	40,841,682	48.2	856,762,032	80.8	20,979	40,477,590	62.8	850,774,882	84.7
\$9,000 or more	44,208,965	52.2	886,699,672	83.8	20,102	43,732,780	67.8	881,650,721	87.7
\$8,000 or more	47,868,022	56.6	919,948,082	86.7	19,210	47,213,034	73.3	911,208,553	90.7
\$7,000 or more	51,834,441	61.2	948,537,543	89.5	18,319	50,808,292	78.8	938,195,320	93.4
\$6,000 or more	56,190,280	66.3	977,225,597	92.1	17,419	54,306,379	84.3	960,948,864	95.6
\$5,000 or more	60,734,638	71.7	1,002,618,370	94.5	16,508	57,613,079	89.4	979,096,733	97.4
\$4,000 or more	65,066,346	76.8	1,022,159,867	96.4	15,710	60,399,983	93.8	991,677,984	98.7
\$3,000 or more	69,597,867	82.2	1,038,045,246	97.9	14,915	63,236,135	98.2	1,001,660,500	99.7
\$2,000 or more	74,629,442	88.1	1,050,617,996	99.0	14,076	64,349,882	99.9	1,004,777,871	100.0
\$1,000 or more	79,874,432	94.3	1,058,378,632	99.8	13,251	64,414,445	100.0	1,004,871,851	100.0
\$1 or more	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,821	100.0	1,004,872,123	100.0
All returns	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0

Footnotes at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns—Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—		
								Total	Taxable income	Adjusted gross income
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income										
Total .....	64,404,440	669,418,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1
No adjusted gross income .....	—	—	—	*15	*204	(7)	38,931	(7)	(7)	(7)
\$1 under \$1,000 .....	—	—	—	—	—	(7)	1,059	(7)	—	389.3
\$1,000 under \$2,000 .....	64,314	42,514	(7)	64,314	3,844	(7)	4,429	(7)	10.4	4.7
\$2,000 under \$3,000 .....	1,113,603	509,207	0.1	1,113,589	33,042	(7)	33,491	(7)	6.6	1.1
\$3,000 under \$4,000 .....	2,834,981	2,944,105	0.4	2,834,981	329,573	0.2	331,048	0.2	11.2	3.3
\$4,000 under \$5,000 .....	2,786,765	5,193,705	0.8	2,786,765	678,771	0.5	677,754	0.5	13.0	5.4
\$5,000 under \$6,000 .....	3,306,427	6,891,303	1.3	3,306,374	1,169,700	0.8	1,170,549	0.8	13.5	6.4
\$6,000 under \$7,000 .....	3,496,348	11,603,108	1.7	3,497,342	1,538,656	1.1	1,540,608	1.1	13.3	6.8
\$7,000 under \$8,000 .....	3,595,074	14,394,972	2.2	3,594,964	2,013,111	1.4	2,014,429	1.4	14.0	7.5
\$8,000 under \$9,000 .....	2,478,710	16,723,710	2.5	2,478,992	2,460,156	1.7	2,460,686	1.7	14.7	8.3
\$9,000 under \$10,000 .....	3,255,116	17,970,693	2.7	3,253,786	2,721,621	1.9	2,723,380	1.9	15.2	8.8
\$10,000 under \$11,000 .....	3,136,824	18,744,223	2.8	3,135,291	3,041,361	2.2	3,043,132	2.1	15.4	9.2
\$11,000 under \$12,000 .....	2,868,578	20,320,031	3.0	2,868,758	3,212,428	2.3	3,215,435	2.3	15.8	9.8
\$12,000 under \$13,000 .....	2,888,437	22,555,453	3.4	2,888,346	3,606,107	2.6	3,606,107	2.5	18.0	10.0
\$13,000 under \$14,000 .....	2,724,221	23,485,123	3.5	2,723,986	3,860,516	2.7	3,868,885	2.7	18.5	10.5
\$14,000 under \$15,000 .....	2,709,491	25,322,379	3.8	2,706,182	4,224,812	3.0	4,225,989	3.0	19.7	10.8
\$15,000 under \$20,000 .....	11,126,854	127,382,286	19.0	11,125,650	22,434,596	15.9	22,460,897	15.8	17.6	11.6
\$20,000 under \$25,000 .....	6,618,271	102,584,723	15.3	6,617,721	19,084,973	14.0	19,713,353	13.9	18.2	13.4
\$25,000 under \$30,000 .....	3,611,922	71,035,013	10.6	3,611,127	14,797,911	10.5	14,818,858	10.5	20.9	15.1
\$30,000 under \$50,000 .....	3,616,722	96,870,445	14.8	3,617,262	24,008,672	17.1	24,117,607	17.0	24.4	18.2
\$50,000 under \$100,000 .....	944,198	48,436,106	7.2	943,022	16,040,386	11.4	16,296,779	11.5	33.6	26.1
\$100,000 under \$200,000 .....	184,255	19,299,039	2.9	183,896	8,287,057	5.9	8,476,194	6.0	43.9	35.2
\$200,000 under \$500,000 .....	36,169	8,018,224	1.2	36,051	4,120,764	2.9	4,285,569	3.0	53.4	42.2
\$500,000 under \$1,000,000 .....	4,010	2,039,407	0.3	3,969	1,185,236	0.8	1,288,055	0.9	62.2	47.1
\$1,000,000 or more .....	1,347	2,150,696	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6
Cumulated From Smallest Size of Adjusted Gross Income										
No adjusted gross income .....	—	—	—	*15	*204	(7)	38,931	(7)	(7)	(7)
\$1 under \$1,000 .....	—	—	—	—	—	(7)	1,059	(7)	(7)	*389.3
\$1,000 under \$2,000 .....	64,314	42,514	(7)	64,314	3,844	(7)	5,488	(7)	12.9	8.8
\$2,000 under \$3,000 .....	1,113,603	551,721	0.1	1,177,903	36,886	(7)	36,919	(7)	7.1	1.2
\$3,000 under \$4,000 .....	4,012,796	3,945,826	0.5	4,012,784	364,409	0.3	370,027	0.3	10.6	2.8
\$4,000 under \$5,000 .....	6,799,563	8,898,531	1.3	6,799,549	1,063,181	0.7	1,047,780	0.7	12.1	4.1
\$5,000 under \$6,000 .....	10,105,990	17,380,834	2.6	10,105,923	2,212,881	1.6	2,218,329	1.6	12.8	5.1
\$6,000 under \$7,000 .....	13,602,338	28,983,943	4.3	13,603,265	3,751,537	2.7	3,758,937	2.7	13.0	5.6
\$7,000 under \$8,000 .....	17,197,412	43,378,915	6.5	17,198,229	5,764,848	4.1	5,773,367	4.1	13.3	6.2
\$8,000 under \$9,000 .....	20,676,122	80,192,625	9.0	20,676,221	8,224,804	5.8	8,224,065	5.8	13.7	6.7
\$9,000 under \$10,000 .....	23,331,240	78,073,318	11.7	23,392,007	10,946,425	7.8	10,957,545	7.7	14.0	7.1
\$10,000 under \$11,000 .....	27,068,164	97,817,541	14.6	27,067,298	13,987,785	9.9	14,000,838	9.9	14.3	7.5
\$11,000 under \$12,000 .....	29,936,743	118,137,572	17.8	29,936,056	17,200,214	12.2	17,216,274	12.1	14.6	8.7
\$12,000 under \$13,000 .....	32,825,180	140,693,025	21.0	32,824,402	20,805,739	14.8	20,822,381	14.7	14.8	8.1
\$13,000 under \$14,000 .....	35,549,401	164,178,147	24.5	35,548,388	24,660,254	17.5	24,691,065	17.4	15.0	8.4
\$14,000 under \$15,000 .....	38,258,892	189,500,526	28.3	38,256,570	26,891,067	20.5	26,916,955	20.4	15.3	8.7
\$15,000 under \$20,000 .....	49,385,546	316,862,812	47.3	49,382,220	51,325,662	36.5	51,377,652	36.2	16.2	9.8
\$20,000 under \$25,000 .....	56,003,817	419,467,535	62.7	55,999,941	71,020,638	50.4	71,091,605	50.1	16.9	10.6
\$25,000 under \$30,000 .....	59,615,739	490,502,548	73.3	59,611,068	85,818,547	61.0	85,910,463	60.8	17.5	11.1
\$30,000 under \$50,000 .....	63,234,461	569,472,993	86.1	63,228,330	109,628,219	78.0	110,026,070	77.6	18.7	12.2
\$50,000 under \$100,000 .....	64,178,659	677,905,099	95.9	64,171,352	125,866,585	89.4	126,264,646	89.1	19.8	13.1
\$100,000 under \$200,000 .....	64,362,914	657,208,138	96.2	64,355,250	134,155,642	95.3	134,781,043	95.1	20.5	13.6
\$200,000 under \$500,000 .....	64,399,063	865,226,362	99.4	64,391,301	138,276,438	98.2	139,046,612	98.1	20.9	13.9
\$500,000 under \$1,000,000 .....	64,403,093	867,265,769	99.7	64,395,300	139,461,632	99.0	140,314,667	99.0	21.0	14.0
\$1,000,000 or more .....	64,404,440	669,418,468	100.0	64,396,638	140,800,992	100.0	141,762,339	100.0	21.2	14.1
All returns .....	64,404,440	669,418,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (Dollars)
								Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Cumulated From Largest Size of Adjusted Gross Income</b>											
\$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540
\$500,000 or more	5,357	4,190,106	0.6	5,327	2,524,567	1.8	2,715,937	1.9	64.8	48.9	503,322
\$200,000 or more	41,526	12,208,330	1.8	41,388	6,645,350	4.7	7,001,496	4.8	57.4	44.6	167,930
\$100,000 or more	225,781	31,507,368	4.7	225,266	14,932,407	10.8	15,477,689	10.9	48.1	36.8	68,382
\$50,000 or more	1,168,979	79,943,475	11.9	1,168,306	30,972,774	22.0	31,734,469	22.4	39.7	31.1	27,096
\$30,000 or more	4,788,701	178,913,920	26.7	4,785,570	54,982,446	39.0	55,852,076	38.4	31.2	23.8	11,856
\$25,000 or more	8,400,623	249,948,333	37.3	8,396,687	69,780,357	48.6	70,670,833	48.9	28.3	21.3	6,410
\$20,000 or more	15,018,894	352,533,656	52.7	15,014,418	69,475,330	63.5	90,384,687	63.8	25.6	18.8	6,017
\$15,000 or more	26,145,548	479,915,941	71.7	26,140,068	111,909,326	79.5	112,845,584	79.6	23.5	18.8	4,316
\$14,000 or more	28,855,039	505,238,321	75.5	28,848,250	116,134,738	82.5	117,071,473	82.6	23.2	18.4	4,057
\$13,000 or more	31,578,260	528,723,443	79.0	31,572,296	119,995,254	85.2	120,840,158	85.3	22.9	18.2	3,829
\$12,000 or more	34,467,697	551,278,896	82.4	34,460,582	123,600,779	87.8	124,546,265	87.9	22.6	15.9	3,613
\$11,000 or more	37,336,276	571,598,927	85.4	37,329,340	128,913,207	90.1	127,761,700	90.1	22.4	15.6	3,422
\$10,000 or more	40,475,200	591,343,150	88.3	40,464,631	129,854,568	92.2	130,804,893	92.3	22.1	15.4	3,232
\$9,000 or more	43,728,318	609,313,843	91.0	43,718,417	132,576,169	94.2	133,528,474	94.2	21.9	15.1	3,053
\$8,000 or more	47,207,028	626,037,553	93.5	47,198,409	135,036,345	95.9	135,989,172	95.9	21.7	14.9	2,880
\$7,000 or more	50,802,102	640,432,525	95.7	50,793,373	137,048,405	97.3	138,003,601	97.3	21.5	14.7	2,716
\$6,000 or more	54,298,450	652,035,633	97.4	54,290,715	138,586,111	98.4	139,544,210	98.4	21.4	14.5	2,570
\$5,000 or more	57,604,877	660,726,937	98.7	57,597,089	139,757,812	99.3	140,714,759	99.3	21.3	14.4	2,442
\$4,000 or more	60,391,642	665,920,641	99.5	60,383,854	140,434,583	99.7	141,392,512	99.7	21.2	14.3	2,341
\$3,000 or more	63,226,523	668,664,747	99.9	63,218,735	140,764,106	100.0	141,723,560	100.0	21.2	14.1	2,241
\$2,000 or more	64,340,126	669,373,953	100.0	64,332,324	140,797,149	100.0	141,757,050	100.0	21.2	14.1	2,203
\$1,000 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,892	100.0	141,761,480	100.0	21.2	14.1	2,201
\$1 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,892	100.0	141,762,539	100.0	21.2	14.1	2,201
All returns	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Percent based on positive income only.

‡Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.



Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax items by Size of Adjusted Gross Income and by Marital Status

figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Nonjoint returns									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>returns, total</b>	<b>40,231,477</b>	<b>269,747,377</b>	<b>90,550,256</b>	<b>42,305,840</b>	<b>28,616,379</b>	<b>162,897,810</b>	<b>26,441,623</b>	<b>31,677,852</b>	<b>26,444,652</b>	<b>31,850,079</b>
Under \$2,000	8,726,014	7,640,339	14,109,196	7,492,474	126,614	49,894	64,315	3,844	65,827	11,591
\$2,000 under \$4,000	7,628,052	31,128,393	13,140,782	7,659,266	5,105,850	9,696,137	3,948,193	362,555	3,948,216	362,674
\$4,000 under \$6,000	6,241,072	31,154,168	10,930,466	6,796,791	6,038,414	13,718,138	5,268,056	1,750,868	5,268,085	1,751,268
\$6,000 under \$8,000	5,048,164	35,084,055	9,076,768	5,794,159	5,001,462	20,317,464	4,850,915	2,944,080	4,851,114	2,944,345
\$8,000 under \$10,000	3,845,936	34,348,629	7,397,122	4,478,089	3,624,086	22,539,283	3,806,757	3,655,633	3,806,773	3,656,105
\$10,000 under \$12,000	2,651,847	29,162,094	5,527,741	3,075,398	2,655,784	20,665,894	2,651,485	3,596,594	2,651,494	3,597,961
\$12,000 under \$14,000	1,883,705	24,396,298	4,546,753	2,178,496	1,880,769	17,690,936	1,877,747	3,274,342	1,877,950	3,274,721
\$14,000 under \$16,000	1,282,937	18,156,144	3,611,092	1,453,128	1,280,467	14,106,176	1,276,691	2,170,753	1,276,693	2,170,973
\$16,000 under \$18,000	913,804	15,474,508	2,827,684	1,151,645	912,419	11,501,135	912,153	2,370,956	912,154	2,378,384
\$18,000 under \$20,000	583,181	11,028,377	1,953,922	699,658	581,795	8,383,253	580,867	1,810,868	580,875	1,811,036
\$20,000 under \$25,000	619,159	13,623,144	2,367,325	759,650	617,738	10,497,411	617,252	2,422,712	617,522	2,427,658
\$25,000 under \$30,000	250,631	6,796,618	1,195,537	300,064	250,505	5,273,482	248,205	1,308,327	248,235	1,311,265
\$30,000 under \$50,000	241,690	8,848,760	1,505,650	328,538	238,651	6,980,836	237,557	2,025,070	237,800	2,056,305
\$50,000 under \$100,000	79,576	5,266,077	1,135,051	114,517	79,341	4,049,029	79,143	1,533,051	79,399	1,568,365
\$100,000 under \$200,000	17,348	2,869,585	516,750	25,587	17,216	1,729,864	17,046	817,512	17,218	845,530
\$200,000 under \$500,000	4,380	1,244,846	318,037	6,572	4,338	926,686	4,314	519,097	4,360	540,086
\$500,000 under \$1,000,000	862	449,122	118,441	961	854	330,402	853	203,408	860	216,234
\$1,000,000 or more	278	675,961	173,931	419	276	501,791	274	317,184	277	335,386
<b>taxable returns, total</b>	<b>26,444,652</b>	<b>245,052,155</b>	<b>56,207,006</b>	<b>27,627,403</b>	<b>26,442,533</b>	<b>161,297,558</b>	<b>26,441,623</b>	<b>31,677,852</b>	<b>26,444,652</b>	<b>31,850,079</b>
Under \$2,000	65,827	27,848	4,974	50,327	64,314	42,514	64,315	3,844	65,827	11,591
\$2,000 under \$4,000	3,948,216	13,094,333	645,074	3,180,296	3,948,207	3,453,098	3,948,193	362,555	3,948,216	362,674
\$4,000 under \$6,000	5,268,085	26,415,213	8,891,569	4,723,976	5,268,056	12,800,055	5,268,056	1,750,868	5,268,085	1,751,268
\$6,000 under \$8,000	4,851,114	33,782,024	8,466,853	5,235,337	4,851,114	20,079,635	4,850,915	2,944,080	4,851,114	2,944,345
\$8,000 under \$10,000	3,806,773	33,987,257	7,118,722	4,372,293	3,806,757	22,496,205	3,806,757	3,655,633	3,806,773	3,656,105
\$10,000 under \$12,000	2,651,494	29,031,474	5,387,673	3,058,165	2,651,486	20,545,830	2,651,485	3,596,594	2,651,494	3,597,961
\$12,000 under \$14,000	1,877,950	24,322,323	4,486,405	2,169,102	1,877,747	17,686,935	1,877,747	3,274,342	1,877,950	3,274,721
\$14,000 under \$16,000	1,276,693	19,063,077	3,540,485	1,440,260	1,276,691	14,082,345	1,276,691	2,170,753	1,276,693	2,170,973
\$16,000 under \$18,000	912,154	15,445,526	2,796,788	1,148,378	912,153	11,500,585	912,153	2,370,956	912,154	2,378,384
\$18,000 under \$20,000	580,875	10,983,594	1,914,538	697,175	580,874	8,371,862	580,867	1,810,868	580,875	1,811,036
\$20,000 under \$25,000	617,522	13,586,315	2,337,444	757,095	617,451	10,494,098	617,252	2,422,712	617,522	2,427,658
\$25,000 under \$30,000	248,235	6,727,764	1,173,134	326,848	248,234	5,227,790	248,205	1,308,327	248,235	1,311,265
\$30,000 under \$50,000	237,800	8,714,608	1,425,631	320,696	237,717	6,969,472	237,557	2,025,070	237,800	2,056,305
\$50,000 under \$100,000	79,399	5,254,888	1,093,555	114,066	79,339	4,048,905	79,143	1,533,051	79,399	1,568,365
\$100,000 under \$200,000	17,218	2,252,174	506,793	25,369	17,135	1,722,454	17,046	817,512	17,218	845,530
\$200,000 under \$500,000	4,360	1,239,093	309,582	6,644	4,330	925,107	4,314	519,097	4,360	540,086
\$500,000 under \$1,000,000	**937	**1,122,488	**291,486	**1,398	**928	**830,436	653	203,408	660	216,234
\$1,000,000 or more	**	**	**	**	**	**	274	317,184	277	335,386
<b>all nontaxable returns</b>	<b>13,786,825</b>	<b>24,695,222</b>	<b>24,343,250</b>	<b>14,678,237</b>	<b>2,173,846</b>	<b>1,600,254</b>	—	—	—	—
<b>returns, summary</b>										
Under \$5,000	19,676,434	44,856,624	32,631,512	16,540,806	8,221,481	9,194,820	6,543,659	1,028,199	6,545,221	1,036,536
\$5,000 under \$10,000	12,013,795	66,499,130	22,022,820	13,639,972	11,874,945	51,126,094	11,394,577	7,668,780	11,394,734	7,669,636
\$10,000 under \$15,000	5,249,084	63,712,855	11,969,052	6,023,777	5,236,684	45,790,488	5,227,162	8,315,991	5,227,374	8,317,738
\$15,000 under \$20,000	2,078,431	26,504,556	6,498,139	2,528,657	2,074,550	26,496,908	2,071,781	5,497,522	2,071,792	5,505,338
\$20,000 or more	1,213,724	39,174,213	7,428,732	1,566,428	1,208,719	30,289,502	1,204,444	9,147,360	1,205,471	9,300,829

Footnotes at end of table.



**Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Separate returns of husbands and wives											
Size of adjusted gross income					Taxable income		Income tax after credits		Total income tax		
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
All returns, total	1,879,056	14,321,499	3,066,529	2,549,421	1,590,212	9,198,542	1,510,266	1,908,413	1,510,735	1,918,118	
Under \$2,000	249,086	83,391	226,382	276,669	37,653	3,850	*568	*30	596	1	
\$2,000 under \$4,000	330,171	989,407	348,040	406,342	267,932	278,931	239,221	30,362	239,226	30,404	
\$4,000 under \$6,000	330,130	1,672,159	380,987	416,579	317,706	886,572	304,083	124,084	304,083	124,083	
\$6,000 under \$8,000	252,513	1,759,442	324,658	378,439	252,236	1,056,566	251,787	160,687	251,986	160,687	
\$8,000 under \$10,000	207,855	1,866,360	328,291	348,992	206,971	1,190,400	206,971	201,206	206,971	201,206	
\$10,000 under \$12,000	153,605	1,685,435	291,429	185,664	153,384	1,198,267	153,327	228,870	153,327	228,870	
\$12,000 under \$14,000	105,252	1,366,699	208,462	148,240	105,052	1,009,115	105,052	207,461	105,252	207,735	
\$14,000 under \$16,000	92,868	1,386,250	246,414	143,633	91,759	1,005,831	91,759	221,755	91,760	221,755	
\$16,000 under \$18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747	
\$18,000 under \$20,000	40,456	767,225	131,221	55,265	40,455	580,739	40,453	139,659	40,454	139,659	
\$20,000 under \$25,000	29,466	629,828	119,422	41,752	29,466	466,654	29,466	123,906	29,466	123,906	
\$25,000 under \$30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,111	
\$30,000 under \$50,000	8,507	315,194	80,296	17,290	8,504	217,718	8,498	72,606	8,502	73,404	
\$50,000 under \$100,000	3,453	224,236	54,962	5,660	3,440	163,823	3,439	69,122	3,452	70,604	
\$100,000 under \$200,000	485	61,759	17,873	768	458	43,162	457	22,076	458	22,076	
\$200,000 under \$500,000	177	54,551	16,326	286	166	39,305	157	20,864	157	20,864	
\$500,000 under \$1,000,000	39	26,659	6,547	65	38	18,053	38	12,655	39	12,655	
\$1,000,000 or more	36	91,155	41,935	54	34	49,347	32	32,861	35	32,861	
Taxable returns, total	1,510,735	13,822,451	2,659,482	1,995,431	1,510,475	9,176,203	1,510,266	1,908,413	1,510,735	1,918,118	
Under \$2,000	596	—	257	503	*568	*352	*568	*30	596	1	
\$2,000 under \$4,000	239,226	744,627	249,294	224,987	239,221	270,347	239,221	30,362	239,226	30,404	
\$4,000 under \$6,000	304,083	1,546,367	337,227	330,473	304,083	878,666	304,083	124,084	304,083	124,083	
\$6,000 under \$8,000	251,986	1,755,472	321,814	377,564	251,986	1,056,093	251,787	160,687	251,986	160,687	
\$8,000 under \$10,000	206,971	1,858,922	322,645	345,677	206,971	1,190,400	206,971	201,206	206,971	201,206	
\$10,000 under \$12,000	153,327	1,682,590	288,158	165,434	153,327	1,198,999	153,327	228,870	153,327	228,870	
\$12,000 under \$14,000	105,252	1,366,699	208,462	148,240	105,052	1,009,115	105,052	207,461	105,252	207,735	
\$14,000 under \$16,000	91,760	1,370,057	225,592	138,641	91,759	1,005,831	91,759	221,755	91,760	221,755	
\$16,000 under \$18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747	
\$18,000 under \$20,000	40,454	767,187	131,218	55,284	40,453	580,705	40,453	139,658	40,454	139,659	
\$20,000 under \$25,000	29,466	629,828	119,422	41,752	29,466	466,654	29,466	123,906	29,466	123,906	
\$25,000 under \$30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,111	
\$30,000 under \$50,000	8,502	315,003	80,289	17,292	8,499	217,541	8,498	72,606	8,502	73,404	
\$50,000 under \$100,000	3,452	224,186	54,959	5,657	3,439	163,779	3,439	69,122	3,452	70,604	
\$100,000 under \$200,000	458	57,466	13,581	723	458	43,162	457	22,076	458	22,076	
\$200,000 under \$500,000	39	26,659	6,547	65	38	19,053	38	12,655	39	12,655	
\$500,000 under \$1,000,000	**74	**116,785	**49,450	**118	**	**	**	32	32,861	35	32,861
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..	
Total nontaxable returns	368,323	499,048	407,046	553,990	78,737	22,438	—	—	—	—	
All returns, summary:	736,612	1,783,413	742,687	895,439	453,737	621,173	378,720	75,023	378,753	76,111	
Under \$5,000	633,143	4,587,254	864,035	932,681	628,761	2,795,148	622,910	441,257	623,109	441,604	
\$5,000 under \$10,000	311,659	3,817,557	637,306	422,284	310,130	2,786,824	310,073	559,282	310,273	559,282	
\$10,000 under \$15,000	148,163	2,535,727	444,745	224,397	148,161	1,866,599	148,159	235,209	148,161	235,209	
\$15,000 under \$20,000	49,481	1,597,547	377,756	74,621	49,423	1,147,098	49,404	397,543	49,439	405,548	

Footnotes at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b> .....	<b>5,313,194</b>	<b>46,369,724</b>	<b>12,162,028</b>	<b>10,701,280</b>	<b>4,280,412</b>	<b>25,411,322</b>	<b>3,438,036</b>	<b>4,321,729</b>	<b>3,439,209</b>	<b>4,347,834</b>
Under \$2,000 .....	433,657	229,243	715,835	613,882	—	—	**28,255	**1,843	860	3,056
\$2,000 under \$4,000 .....	652,353	2,008,099	1,125,386	1,312,805	176,260	85,514	—	—	28,257	1,954
\$4,000 under \$6,000 .....	859,108	4,324,891	1,542,154	1,715,305	764,635	1,123,489	200,868	30,117	200,868	30,117
\$6,000 under \$8,000 .....	989,756	6,296,261	1,711,713	1,857,302	890,577	2,745,074	73,026	269,464	73,026	269,464
\$8,000 under \$10,000 .....	767,860	7,017,540	1,613,982	1,614,281	775,119	3,756,631	764,830	530,087	764,830	530,087
\$10,000 under \$12,000 .....	555,117	6,070,828	1,291,445	1,111,274	555,110	3,668,117	554,710	557,522	554,717	557,552
\$12,000 under \$14,000 .....	375,231	4,864,875	1,022,600	758,297	374,167	3,087,605	373,911	504,169	373,911	504,176
\$14,000 under \$16,000 .....	225,776	3,388,162	723,149	447,179	225,776	2,217,834	225,009	386,156	225,009	386,156
\$16,000 under \$18,000 .....	188,795	3,192,725	638,472	391,628	188,520	2,162,696	188,520	397,528	188,520	397,943
\$18,000 under \$20,000 .....	112,055	2,116,099	409,798	218,361	112,055	1,487,940	111,856	287,771	111,856	287,771
\$20,000 under \$25,000 .....	113,419	2,487,245	501,762	228,299	113,390	1,756,462	113,247	356,377	113,247	356,384
\$25,000 under \$30,000 .....	45,358	1,227,127	223,170	102,339	45,358	901,618	44,727	198,591	44,727	199,521
\$30,000 under \$50,000 .....	41,753	1,479,717	278,492	90,616	41,687	1,111,248	41,447	280,111	41,637	284,873
\$50,000 under \$100,000 .....	14,274	957,350	202,585	30,526	14,139	726,059	14,061	255,100	14,138	262,430
\$100,000 under \$200,000 .....	2,854	383,583	84,252	6,108	2,830	293,848	2,778	129,301	2,803	132,328
\$200,000 under \$500,000 .....	678	193,415	50,215	1,556	665	142,635	662	75,097	674	78,403
\$500,000 under \$1,000,000 .....	100	66,844	14,881	222	100	51,942	99	28,406	99	31,789
\$1,000,000 or more .....	30	65,720	12,218	73	30	53,429	30	32,667	30	33,624
<b>taxable returns, total</b> .....	<b>3,439,209</b>	<b>39,846,169</b>	<b>6,747,525</b>	<b>6,680,631</b>	<b>3,438,237</b>	<b>24,437,489</b>	<b>3,438,036</b>	<b>4,321,729</b>	<b>3,439,209</b>	<b>4,347,834</b>
Under \$2,000 .....	860	—15,957	—	1,460	—	—	**28,255	**1,843	860	3,056
\$2,000 under \$4,000 .....	28,257	102,208	47,303	32,849	28,254	22,082	—	—	28,257	1,854
\$4,000 under \$6,000 .....	200,868	1,089,366	364,673	278,588	200,868	444,705	200,868	30,117	200,868	30,117
\$6,000 under \$8,000 .....	773,026	5,407,800	1,393,773	1,447,742	773,026	2,566,285	773,026	269,464	773,026	269,464
\$8,000 under \$10,000 .....	764,830	6,853,321	1,537,601	1,542,953	764,830	3,772,767	764,830	530,087	764,830	530,087
\$10,000 under \$12,000 .....	554,717	6,066,284	1,288,369	1,109,939	554,710	3,667,964	554,710	557,522	554,717	557,552
\$12,000 under \$14,000 .....	373,911	4,847,907	1,006,321	755,591	373,911	3,085,996	373,911	504,169	373,911	504,176
\$14,000 under \$16,000 .....	225,009	3,377,031	717,144	444,413	225,009	2,215,475	225,009	386,156	225,009	386,156
\$16,000 under \$18,000 .....	188,520	3,187,959	634,666	390,597	188,520	2,162,696	188,520	397,528	188,520	397,943
\$18,000 under \$20,000 .....	111,856	2,112,296	409,090	218,063	111,856	1,485,143	111,856	287,771	111,856	287,771
\$20,000 under \$25,000 .....	113,247	2,483,694	499,234	228,466	113,247	1,755,994	113,247	356,377	113,247	356,384
\$25,000 under \$30,000 .....	44,727	1,210,132	219,737	100,925	44,727	898,471	44,727	198,591	44,727	199,521
\$30,000 under \$50,000 .....	41,637	1,474,945	278,325	90,272	41,571	1,106,988	41,447	280,111	41,637	284,873
\$50,000 under \$100,000 .....	14,138	948,854	192,796	30,120	14,138	725,379	14,061	255,100	14,138	262,430
\$100,000 under \$200,000 .....	2,803	376,435	81,982	6,014	2,779	289,164	2,778	129,301	2,803	132,328
\$200,000 under \$500,000 .....	674	192,461	49,613	1,547	662	142,162	662	75,097	674	78,403
\$500,000 under \$1,000,000 .....	**129	**131,791	**26,899	**294	**129	**104,599	99	28,406	99	31,789
\$1,000,000 or more .....	—	—	—	—	—	—	30	32,667	30	33,624
<b>total nontaxable returns</b> .....	<b>1,873,985</b>	<b>6,523,555</b>	<b>3,414,503</b>	<b>4,020,449</b>	<b>842,175</b>	<b>973,833</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary</b> .....	<b>1,486,409</b>	<b>4,064,078</b>	<b>2,540,207</b>	<b>2,935,394</b>	<b>513,337</b>	<b>446,224</b>	<b>55,661</b>	<b>6,435</b>	<b>56,723</b>	<b>9,602</b>
Under \$5,000 .....	2,151,345	15,611,954	4,168,862	4,378,780	2,093,248	7,303,463	1,711,118	825,077	1,711,118	825,077
\$5,000 under \$10,000 .....	1,044,919	12,597,054	2,652,820	2,096,877	1,043,848	7,850,991	1,042,701	1,249,755	1,042,708	1,249,762
\$10,000 under \$15,000 .....	412,055	7,035,635	1,432,643	829,862	411,780	4,773,202	411,305	883,791	411,305	883,811
\$15,000 under \$20,000 .....	218,486	6,961,002	1,367,495	460,368	218,199	5,037,421	217,051	1,356,671	217,355	1,378,552

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>164,539</b>	<b>1,435,285</b>	<b>491,069</b>	<b>382,814</b>	<b>112,293</b>	<b>681,660</b>	<b>77,872</b>	<b>128,867</b>	<b>77,875</b>	<b>134,772</b>
Under \$2,000	16,359	3,840	35,752	37,143	—	—	—	—	**2,987	**386
\$2,000 under \$4,000	22,964	66,705	48,606	45,839	*4,515	*312	—	—	—	**540
\$4,000 under \$6,000	34,364	174,846	86,811	75,846	25,012	26,703	*2,984	*325	**	**
\$6,000 under \$8,000	24,091	166,669	74,693	74,794	16,128	25,621	*10,775	*1,392	*10,775	*1,392
\$8,000 under \$10,000	22,856	204,417	64,559	42,053	22,856	97,405	22,627	12,992	22,627	12,992
\$10,000 under \$12,000	16,549	178,454	44,151	38,150	16,328	96,270	16,107	13,281	16,107	13,281
\$12,000 under \$14,000	*4,243	*55,020	*10,597	*10,626	*4,243	*33,797	*4,219	*5,147	*4,219	*5,147
\$14,000 under \$16,000	*1,668	*25,637	*17,574	*2,853	*1,668	*5,410	*370	*540	*370	*540
\$16,000 under \$18,000	*8,301	*141,584	*26,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
\$18,000 under \$20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
\$20,000 under \$25,000	4,631	102,220	16,889	9,092	4,631	76,440	4,625	14,742	4,625	14,742
\$25,000 under \$30,000	*718	*20,397	*4,676	*1,769	*718	*13,753	*580	*2,510	*580	*2,510
\$30,000 under \$50,000	2,206	82,837	21,961	4,595	2,206	56,281	1,583	12,438	1,583	12,734
\$50,000 under \$100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
\$100,000 under \$200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
\$200,000 under \$500,000	53	14,308	2,806	96	53	11,406	52	5,989	52	5,933
\$500,000 under \$1,000,000	*19	*16,838	*917	*22	*19	*5,900	*9	*3,459	*9	*3,587
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
<b>Taxable returns, total</b>	<b>77,875</b>	<b>1,064,487</b>	<b>245,086</b>	<b>174,037</b>	<b>77,872</b>	<b>645,577</b>	<b>77,872</b>	<b>128,867</b>	<b>77,875</b>	<b>134,772</b>
Under \$2,000	*2,987	**15,282	*6,281	*4,487	—	—	—	—	**2,987	**386
\$2,000 under \$4,000	**	**	**	**	—	—	—	—	**	**
\$4,000 under \$6,000	**	**	**	**	*2,984	*727	*2,984	*325	**	**
\$6,000 under \$8,000	*10,775	*76,490	*28,574	*26,317	*10,775	*20,599	*10,775	*1,392	*10,775	*1,392
\$8,000 under \$10,000	22,627	202,571	64,440	41,623	22,627	96,508	22,627	12,992	22,627	12,992
\$10,000 under \$12,000	16,107	173,977	41,379	36,890	16,107	95,607	16,107	13,281	16,107	13,281
\$12,000 under \$14,000	*4,219	*54,696	*10,359	*10,372	*4,219	*33,765	*4,219	*5,147	*4,219	*5,147
\$14,000 under \$16,000	*370	*5,841	*1,566	*706	*370	*3,368	*370	*540	*370	*540
\$16,000 under \$18,000	*8,301	*141,584	*26,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
\$18,000 under \$20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
\$20,000 under \$25,000	4,625	102,220	16,820	9,069	4,625	76,404	4,625	14,742	4,625	14,742
\$25,000 under \$30,000	*593	*16,862	*3,501	*1,394	*593	*11,767	*593	*2,510	*593	*2,510
\$30,000 under \$50,000	1,583	63,068	6,995	2,726	1,583	53,346	1,583	12,438	1,583	12,734
\$50,000 under \$100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
\$100,000 under \$200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
\$200,000 under \$500,000	*61	*20,811	*3,673	*1,117	*61	*11,123	52	5,989	52	5,935
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	*3,459	**	*3,587
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
<b>Total nontaxable returns</b>	<b>86,664</b>	<b>370,797</b>	<b>246,004</b>	<b>208,777</b>	<b>34,421</b>	<b>36,083</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary:</b>										
Under \$5,000	52,358	129,088	117,705	116,005	*11,551	*4,639	—	—	**36,389	**14,776
\$5,000 under \$10,000	68,176	487,390	193,116	159,770	56,958	145,403	36,386	14,709	18,555	20,481
\$10,000 under \$15,000	20,947	235,779	55,769	49,124	20,726	131,004	20,481	18,555	20,481	18,555
\$15,000 under \$20,000	14,017	244,659	59,734	39,399	14,017	145,525	12,719	22,702	12,719	27,416
\$20,000 or more	9,041	336,369	64,753	18,517	9,041	255,089	8,286	72,000	8,286	74,031

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>returns, total</b>	<b>32,874,686</b>	<b>207,820,870</b>	<b>64,830,610</b>	<b>28,672,126</b>	<b>22,833,462</b>	<b>127,806,186</b>	<b>21,415,444</b>	<b>25,316,843</b>	<b>21,416,833</b>	<b>25,449,303</b>
Under \$2,000	8,026,912	7,323,955	13,131,227	6,364,780	88,961	46,044	63,746	3,814	64,369	7,494
\$2,000 under \$4,000	6,822,564	20,064,152	11,620,364	5,894,292	4,657,145	3,331,379	3,680,718	330,350	3,680,733	330,474
\$4,000 under \$6,000	5,017,570	24,982,273	8,920,514	4,546,961	4,931,061	11,661,273	4,760,121	1,596,341	4,760,149	1,596,707
\$6,000 under \$8,000	3,861,804	26,661,863	6,965,704	3,483,025	3,842,521	16,490,201	3,815,327	2,512,526	3,815,327	2,512,526
\$8,000 under \$10,000	2,833,345	25,250,512	5,399,890	2,473,864	2,819,146	17,455,846	2,812,329	2,911,247	2,812,345	2,911,820
\$10,000 under \$12,000	1,938,576	21,227,377	3,900,716	1,730,220	1,930,362	15,642,240	1,927,341	2,786,820	1,927,343	2,786,258
\$12,000 under \$14,000	1,398,980	18,109,694	3,305,094	1,260,330	1,397,307	13,560,419	1,394,565	2,557,565	1,394,566	2,557,638
\$14,000 under \$16,000	962,865	14,356,095	2,623,955	859,663	961,264	10,877,101	959,553	2,162,302	959,554	2,162,802
\$16,000 under \$18,000	649,067	10,992,525	1,956,667	832,012	647,957	6,409,710	647,691	1,762,913	647,692	1,765,608
\$18,000 under \$20,000	426,467	8,665,309	1,397,723	414,265	425,082	6,261,978	424,355	1,374,517	424,362	1,374,685
\$20,000 under \$25,000	471,643	10,408,851	1,728,442	470,578	470,251	8,195,675	468,914	1,927,687	470,184	1,922,591
\$25,000 under \$30,000	197,237	5,354,930	628,096	217,219	197,112	4,212,073	195,568	1,064,773	195,597	1,065,073
\$30,000 under \$50,000	189,224	6,971,012	1,224,901	216,027	186,254	5,595,588	186,029	1,659,914	186,078	1,685,272
\$50,000 under \$100,000	60,780	4,017,222	868,369	76,182	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
\$100,000 under \$200,000	13,654	1,779,742	406,124	17,916	13,573	1,357,548	13,456	651,115	13,602	675,273
\$200,000 under \$500,000	3,472	962,672	246,690	4,735	3,454	733,342	3,443	417,547	3,465	433,529
\$500,000 under \$1,000,000	515	350,143	95,437	675	508	254,730	508	156,734	514	168,279
\$1,000,000 or more	211	517,722	119,638	291	211	397,793	211	250,810	211	265,469
<b>able returns, total</b>	<b>21,418,833</b>	<b>190,319,048</b>	<b>44,554,912</b>	<b>18,777,104</b>	<b>21,415,949</b>	<b>127,038,287</b>	<b>21,415,444</b>	<b>25,318,843</b>	<b>21,416,833</b>	<b>25,449,303</b>
Under \$2,000	64,369	50,889	47,418	48,259	63,746	42,163	63,746	3,814	64,369	7,494
\$2,000 under \$4,000	3,680,733	12,247,499	6,164,476	2,922,389	3,680,732	3,180,669	3,680,718	330,350	3,680,733	330,474
\$4,000 under \$6,000	4,760,149	23,764,405	8,183,487	4,109,434	4,760,121	11,471,957	4,760,121	1,596,341	4,760,149	1,596,707
\$6,000 under \$8,000	3,815,327	26,542,262	6,721,692	3,363,714	3,815,327	16,436,657	3,815,327	2,512,526	3,815,327	2,512,526
\$8,000 under \$10,000	2,912,345	25,072,439	5,184,035	2,441,840	2,912,329	17,436,630	2,912,329	2,911,247	2,912,345	2,911,820
\$10,000 under \$12,000	1,927,343	21,106,823	3,769,968	1,715,823	1,927,342	15,623,240	1,927,341	2,786,820	1,927,343	2,786,258
\$12,000 under \$14,000	1,394,568	18,053,021	3,261,264	1,253,969	1,394,565	13,536,060	1,394,565	2,557,565	1,394,568	2,557,638
\$14,000 under \$16,000	959,554	14,310,347	2,596,184	856,494	959,553	10,857,670	959,553	2,162,302	959,554	2,162,802
\$16,000 under \$18,000	647,692	10,968,309	1,929,597	629,778	647,691	8,409,160	647,691	1,762,913	647,692	1,765,608
\$18,000 under \$20,000	424,362	8,624,366	1,359,049	411,862	424,362	6,253,438	424,355	1,374,517	424,362	1,374,685
\$20,000 under \$25,000	470,184	10,372,700	1,702,168	477,809	470,113	8,192,956	468,914	1,927,687	470,184	1,922,591
\$25,000 under \$30,000	195,597	5,306,066	910,500	215,792	195,597	4,180,514	195,568	1,064,773	195,597	1,065,073
\$30,000 under \$50,000	186,078	6,861,592	1,060,022	210,405	186,064	5,591,597	186,029	1,659,914	186,078	1,685,272
\$50,000 under \$100,000	60,740	4,014,538	836,684	76,140	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
\$100,000 under \$200,000	13,602	1,773,772	402,829	17,858	13,543	1,354,823	13,456	651,115	13,602	675,273
\$200,000 under \$500,000	3,465	982,252	244,018	4,726	3,360	733,342	3,443	417,547	3,465	433,529
\$500,000 under \$1,000,000	514	350,143	95,437	675	508	254,730	508	156,734	514	168,279
\$1,000,000 or more	211	517,722	119,638	291	211	397,793	211	250,810	211	265,469
<b>il nontaxable returns</b>	<b>11,457,853</b>	<b>17,301,822</b>	<b>20,275,698</b>	<b>8,895,022</b>	<b>1,217,513</b>	<b>567,900</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>returns, summary:</b>										
Under \$5,000	17,401,064	38,880,044	29,230,913	14,592,969	7,242,856	8,122,784	6,106,078	946,742	6,106,743	950,226
\$5,000 under \$10,000	9,181,131	65,612,531	18,796,806	8,168,742	9,095,978	40,882,060	9,024,163	6,407,837	9,024,180	6,408,194
\$10,000 under \$15,000	3,817,559	47,062,465	8,623,157	3,461,463	3,861,980	35,039,667	3,853,907	6,486,399	3,853,912	6,489,809
\$15,000 under \$20,000	2,850,196	25,668,535	4,561,017	1,455,000	1,500,532	19,711,580	1,498,598	4,155,819	1,498,607	4,159,862
\$20,000 or more	936,736	30,377,295	5,618,717	1,012,922	932,056	23,849,894	929,703	7,320,247	930,391	7,441,592

estimate should be used with caution because of the small number of sample returns on which it is based

(a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined sequences or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to totals because of rounding.

Table 1.3—Nonjoint Returns: Sources of Income by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Sources of income or loss	Nonjoint returns		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit .....	40,231,477	269,747,377	1,879,058	14,321,489	5,313,194	46,369,724	164,539	1,435,285	32,874,986	207,820,871
Salaries and wages (gross) .....	35,906,615	225,515,069	1,724,452	12,943,817	5,011,869	41,488,011	135,630	990,807	29,934,864	170,062,639
Business and profession:										
Net profit .....	1,098,245	6,031,409	79,246	441,815	161,217	1,101,776	6,943	66,419	850,839	4,421,398
Net loss .....	362,202	1,104,018	29,700	112,269	52,731	149,303	2,951	15,301	276,820	827,141
Farm:										
Net profit .....	204,154	860,567	3,144	22,380	16,427	160,279	3,439	15,877	181,144	962,020
Net loss .....	182,583	700,661	6,907	29,267	16,127	73,563	1,380	5,960	158,169	591,877
Partnership:										
Net profit .....	313,663	1,948,740	9,333	105,796	43,294	308,056	1,758	28,194	260,338	1,507,705
Net loss .....	212,113	1,220,949	7,490	91,396	22,988	270,271	1,089	12,540	180,546	846,741
Small Business Corporation:										
Net profit .....	85,814	611,794	118	5,175	11,638	116,952	1,336	2,840	72,722	486,820
Net loss .....	42,243	326,700	2,261	23,616	8,484	47,998	*139	*1,603	31,359	253,485
Sales of capital assets:										
Net gain .....	1,688,706	4,317,694	60,165	176,451	178,211	573,523	15,518	46,386	1,434,812	3,521,331
Net loss .....	605,456	404,717	31,582	13,074	72,636	53,392	8,716	8,633	492,522	329,611
Sales of property other than capital assets:										
Net gain .....	106,579	209,126	4,475	16,092	9,829	16,192	1,139	4,999	91,136	171,841
Net loss .....	70,547	149,362	1,319	16,629	11,058	30,423	7407	*4,989	57,763	97,482
Dividends in adjusted gross income .....	3,341,158	8,445,519	107,061	334,957	293,297	647,266	32,528	38,804	2,906,272	7,424,448
Interest received .....	15,344,534	16,181,273	554,515	412,602	1,554,414	1,459,497	113,678	183,948	13,121,927	14,125,131
Pensions and annuities in adjusted gross income .....	1,927,635	7,071,396	53,620	211,552	142,307	625,903	22,799	77,404	1,708,906	6,156,533
Rent:										
Net income .....	1,168,237	2,572,419	56,240	106,590	147,266	299,107	7,644	22,154	957,087	2,144,561
Net loss .....	689,774	1,021,580	39,933	54,723	148,946	245,447	4,588	12,059	502,307	709,351
Royalty:										
Net income .....	176,369	630,367	3,534	11,817	6,921	34,054	323	4,023	166,591	580,471
Net loss .....	3,289	13,808	**	**	239	495	**	**	3,029	12,411
Estate or trusts:										
Net income .....	406,014	1,620,808	11,930	41,266	27,222	179,434	4,850	35,493	362,012	1,364,615
Net loss .....	19,937	63,470	*24	*2,001	1,827	8,732	*556	*4,990	17,530	46,519
State income tax refunds .....	1,349,508	264,713	101,996	16,754	457,096	79,718	26,362	3,953	764,054	164,219
Alimony .....	245,346	955,791	11,780	30,662	129,739	559,289	—	—	100,927	365,816
Other income (net) .....	751,075	49,947	32,526	-40,481	135,130	-53,864	4,363	-3,115	606,054	147,212
Statutory adjustments .....	1,779,255	2,534,658	126,353	171,889	287,102	345,695	4,901	16,404	1,360,899	2,000,611

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1976 · Returns Filed and Sources of Income

Footnotes at end of table



Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

	Partnership net profit/loss				Small business Corporation profit/loss				Net gain				Sales of capital assets				Sales of property other than capital assets				Dividends in adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>2,212,779</b>	<b>11,882,470</b>	<b>642,980</b>	<b>1,875,986</b>	<b>1,875,986</b>	<b>20,207,101</b>	<b>2,437,414</b>	<b>1,645,248</b>	<b>1,096,330</b>	<b>155,388</b>	<b>9,038,758</b>	<b>24,414,943</b>	<b>9,038,758</b>	<b>155,388</b>	<b>9,038,758</b>	<b>24,414,943</b>	<b>9,038,758</b>	<b>155,388</b>	<b>9,038,758</b>	<b>24,414,943</b>	<b>9,038,758</b>	<b>155,388</b>		
No adjusted gross income	82,869	-2,173,811	31,099	-598,978	109,716	793,110	14,823	10,700	14,823	10,700	14,823	10,700	14,823	10,700	14,823	10,700	14,823	10,700	14,823	10,700	14,823	10,700		
\$1 under \$2,000	52,146	-6,728	14,897	-11,231	128,595	132,884	33,126	21,012	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816		
\$2,000 under \$3,000	50,213	9,532	11,056	6,841	119,595	130,940	36,113	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816			
\$3,000 under \$4,000	43,364	66,370	13,432	-21,104	203,418	233,310	34,985	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909	24,763	26,816	23,909			
\$4,000 under \$5,000	61,171	100,421	6,222	-22,459	19,207	286,350	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$5,000 under \$6,000	58,915	88,408	16,541	-33,345	21,237	306,955	39,846	34,772	-10,468	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$6,000 under \$7,000	57,045	101,200	12,966	-34,570	16,012	256,122	29,612	40,986	43,596	-2,751	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$7,000 under \$8,000	18,271	94,844	27,185	12,273	200,794	293,461	59,516	43,334	36,256	-23,877	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$8,000 under \$9,000	53,746	94,844	13,876	-31,025	207,548	342,827	63,446	48,846	37,718	29,913	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$9,000 under \$10,000	81,834	227,137	12,977	-4,554	181,234	338,461	53,286	40,223	35,628	29,913	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$10,000 under \$11,000	80,891	237,097	12,977	17,991	181,234	338,461	53,286	40,223	35,628	29,913	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$11,000 under \$12,000	60,891	237,097	12,977	17,991	181,234	338,461	53,286	40,223	35,628	29,913	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$12,000 under \$13,000	56,049	152,251	12,915	17,440	178,911	342,788	72,273	48,413	28,222	5,602	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$13,000 under \$14,000	24,506	184,304	15,110	37,249	64,285	142,739	305,945	190,665	96,594	168,423	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273	38,273			
\$14,000 under \$15,000	209,944	1,189,366	55,624	28,150	486,190	1,321,016	258,621	187,714	70,199	82,127	753,969	1,355,746	753,969	82,127	753,969	1,355,746	753,969	82,127	753,969	1,355,746	753,969			
\$15,000 under \$20,000	203,944	1,328,246	83,572	889,472	325,855	3,017,739	215,246	169,847	103,824	103,824	1,038,246	1,698,847	1,038,246	103,824	1,038,246	1,698,847	1,038,246	103,824	1,038,246	1,698,847	1,038,246			
\$20,000 under \$30,000	95,949	1,295,448	26,527	501,634	98,887	1,861,934	48,513	41,593	18,950	18,950	232,738	144,005	232,738	18,950	232,738	144,005	232,738	18,950	232,738	144,005	232,738			
\$30,000 under \$50,000	21,734	1,000,000	7,590	380,943	21,433	1,357,884	9,102	8,133	5,119	5,119	23,626	31,313	23,626	5,119	23,626	31,313	23,626	5,119	23,626	31,313	23,626			
\$50,000 under \$100,000	2,534	56,672	972	102,388	2,765	635,079	914	952	796	796	12,253	3,688	12,253	796	12,253	3,688	12,253	796	12,253	3,688	12,253			
\$100,000 or more	2,203,546	13,217,759	534,122	2,607,738	5,113,764	18,385,170	2,198,941	1,475,242	796,599	513,339	7,981,827	23,577,615	7,981,827	513,339	7,981,827	23,577,615	7,981,827	513,339	7,981,827	23,577,615	7,981,827			
<b>Taxable returns, total</b>	<b>2,203,546</b>	<b>13,217,759</b>	<b>534,122</b>	<b>2,607,738</b>	<b>5,113,764</b>	<b>18,385,170</b>	<b>2,198,941</b>	<b>1,475,242</b>	<b>796,599</b>	<b>513,339</b>	<b>7,981,827</b>	<b>23,577,615</b>	<b>7,981,827</b>	<b>513,339</b>	<b>7,981,827</b>	<b>23,577,615</b>	<b>7,981,827</b>	<b>513,339</b>	<b>7,981,827</b>	<b>23,577,615</b>	<b>7,981,827</b>			
No adjusted gross income	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$1 under \$1,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$1,000 under \$2,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$2,000 under \$3,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$3,000 under \$4,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$4,000 under \$5,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$5,000 under \$6,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$6,000 under \$7,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$7,000 under \$8,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$8,000 under \$9,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$9,000 under \$10,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$10,000 under \$11,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$11,000 under \$12,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$12,000 under \$13,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$13,000 under \$14,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$14,000 under \$15,000	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
\$15,000 or more	4,425	-420,823	2,004	720	5,556	275,533	27	25	2,076	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	13,892	2,760	47,920	2,760	47,920		
<b>Total nontaxable returns</b>	<b>49,233</b>	<b>-1,526,288</b>	<b>108,858</b>	<b>-191,239</b>	<b>3,320,120</b>	<b>11,812,970</b>	<b>237,473</b>	<b>170,005</b>	<b>306,781</b>	<b>-32,951</b>	<b>1,058,471</b>	<b>1,104,268</b>	<b>306,781</b>	<b>-32,951</b>	<b>1,058,471</b>	<b>1,104,268</b>	<b>306,781</b>	<b>-32,951</b>	<b>1,058,471</b>	<b>1,104,268</b>	<b>306,781</b>	<b>-32,951</b>		
All returns, summary																								
Under \$5,000	309,861	-2,122,566	88,495	-439,851	848,321	1,534,255	176,992	121,680	121,680	121,680	1,216,800	3,033,728	1,216,800	121,680	1,216,800	3,033,728	1,216,800	121,680	1,216,800	3,033,728	1,216,800	3,033,728		
\$5,000 under \$10,000	331,871	-1,053,075	63,476	-441,717	946,414	1,605,855	208,220	171,811	171,811	171,811	1,718,218	4,396,047	1,718,218											



Table 1.4--All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Interest received			Pensions and annuities in adjusted gross income			Net income			Rent			Royalty net income from film			Estate or trust net income from real estate			State income tax refunds		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>42,569,223</b>	<b>48,588,111</b>	<b>5,538,948</b>	<b>24,556,210</b>	<b>3,904,783</b>	<b>9,997,756</b>	<b>2,978,114</b>	<b>5,248,977</b>	<b>64,129</b>	<b>2,027,427</b>	<b>830,563</b>	<b>2,971,407</b>	<b>7,862,035</b>	<b>1,652,330</b>	<b>7,862,035</b>	<b>2,971,407</b>	<b>7,862,035</b>	<b>1,652,330</b>	<b>7,862,035</b>	<b>1,652,330</b>	
No adjusted gross income	206,695	476,255	14,322	44,168	51,837	130,274	75,751	556,451	9,222	32,558	5,267	14,068	6,805	859	6,805	14,068	6,805	859	6,805	859	
\$1 under \$1,000	188,924	245,728	39,373	10,440	45,405	126,266	33,519	32,299	6,845	1,945	1,945	1,386	1,386	164	1,386	1,386	1,386	164	1,386	164	
\$1,000 under \$2,000	1,621,124	3,969,950	206,997	326,758	138,551	175,869	54,490	53,629	13,761	20,544	19,045	15,694	15,694	3,140	15,694	15,694	15,694	3,140	15,694	3,140	
\$2,000 under \$3,000	1,734,454	1,538,038	439,917	910,819	214,332	298,877	71,512	85,561	19,328	33,905	36,109	62,328	62,328	14,536	62,328	62,328	62,328	14,536	62,328	14,536	
\$3,000 under \$4,000	1,508,793	1,528,725	420,917	1,019,954	173,940	215,647	69,114	106,966	26,223	22,955	23,008	23,008	23,008	18,400	23,008	23,008	23,008	18,400	23,008	18,400	
\$4,000 under \$5,000	1,686,686	1,805,334	494,821	1,166,672	218,412	216,574	48,650	42,467	8,490	2,224	35,669	111,551	93,166	11,884	93,166	111,551	93,166	11,884	93,166	11,884	
\$5,000 under \$6,000	1,875,151	1,951,334	594,821	1,242,412	218,412	216,574	48,650	42,467	8,490	2,224	35,669	111,551	93,166	11,884	93,166	111,551	93,166	11,884	93,166	11,884	
\$6,000 under \$7,000	1,827,715	1,905,357	394,528	1,157,020	178,244	295,676	65,438	71,540	12,548	16,819	27,218	68,369	150,445	19,847	150,445	68,369	150,445	19,847	150,445	19,847	
\$7,000 under \$8,000	1,535,522	1,769,556	286,658	1,110,856	146,966	146,966	81,540	121,800	9,677	23,310	41,719	26,388	47,190	32,970	47,190	26,388	47,190	32,970	47,190	32,970	
\$8,000 under \$9,000	1,535,522	1,769,556	286,658	1,110,856	146,966	146,966	81,540	121,800	9,677	23,310	41,719	26,388	47,190	32,970	47,190	26,388	47,190	32,970	47,190	32,970	
\$9,000 under \$10,000	1,535,522	1,769,556	286,658	1,110,856	146,966	146,966	81,540	121,800	9,677	23,310	41,719	26,388	47,190	32,970	47,190	26,388	47,190	32,970	47,190	32,970	
\$10,000 under \$11,000	1,535,522	1,769,556	286,658	1,110,856	146,966	146,966	81,540	121,800	9,677	23,310	41,719	26,388	47,190	32,970	47,190	26,388	47,190	32,970	47,190	32,970	
\$11,000 under \$12,000	1,498,585	1,435,075	184,259	1,022,669	118,853	24,380	103,542	15,458	12,666	15,105	27,823	61,360	61,360	38,988	61,360	61,360	38,988	61,360	38,988	38,988	
\$12,000 under \$13,000	1,509,157	1,498,585	184,259	1,022,669	118,853	24,380	103,542	15,458	12,666	15,105	27,823	61,360	61,360	38,988	61,360	61,360	38,988	61,360	38,988	38,988	
\$13,000 under \$14,000	1,498,585	1,435,075	184,259	1,022,669	118,853	24,380	103,542	15,458	12,666	15,105	27,823	61,360	61,360	38,988	61,360	61,360	38,988	61,360	38,988	38,988	
\$14,000 under \$15,000	1,509,157	1,498,585	184,259	1,022,669	118,853	24,380	103,542	15,458	12,666	15,105	27,823	61,360	61,360	38,988	61,360	61,360	38,988	61,360	38,988	38,988	
\$15,000 under \$16,000	1,560,082	1,382,422	158,412	827,218	139,829	305,411	97,336	152,346	18,950	28,537	18,077	18,077	18,077	5,479	18,077	18,077	5,479	18,077	18,077	5,479	
\$16,000 under \$17,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$17,000 under \$18,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$18,000 under \$19,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$19,000 under \$20,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$20,000 under \$21,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$21,000 under \$22,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$22,000 under \$23,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$23,000 under \$24,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$24,000 under \$25,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$25,000 under \$26,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$26,000 under \$27,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$27,000 under \$28,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$28,000 under \$29,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$29,000 under \$30,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$30,000 under \$31,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$31,000 under \$32,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$32,000 under \$33,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$33,000 under \$34,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$34,000 under \$35,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$35,000 under \$36,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$36,000 under \$37,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$37,000 under \$38,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$38,000 under \$39,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621	84,371	279,782	1,964,514	320,003	1,964,514	279,782	1,964,514	320,003	1,964,514	320,003	
\$39,000 under \$40,000	1,719,846	6,088,955	695,952	3,432,127	547,846	871,610	552,772	708,932	82,362	132,621											

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Size of adjusted gross income										All other income less loss <sup>a</sup>			Statutory adjustments			Total deductions			Standard deduction			Itemized deductions			Exemptions			Number of returns with income	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
All returns, total																													
3,760,672	942,169	8,863,715	16,384,275	64,123,626	247,644,764	58,172,237	113,753,746	25,851,389	133,896,976	215,773,037	161,830,453	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617		
48,673	25,723	48,673	115,366	424,914	7,228,582	4,248,194	12,383,737	25,851,389	133,896,976	215,773,037	161,830,453	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617	15,593,617		
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000	66,003	6,377	61,049	18,626	524,990	6,994,191	18,626	18,626	524,990	6,994,191	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626	18,626		
\$3,000 under \$4,000	131,776	11,512	119,552	238,641	4,531,321	4,531,321	238,641	238,641	4,531,321	4,531,321	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641		
\$4,000 under \$5,000	131,776	11,512	119,552	238,641	4,531,321	4,531,321	238,641	238,641	4,531,321	4,531,321	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641	238,641		
\$5,000 under \$6,000	38,656	199,648	199,648	39,390	4,834,359	8,974,008	4,834,359	4,834,359	8,974,008	8,974,008	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359	4,834,359		
\$6,000 under \$7,000	104,524	279,071	279,071	410,982	3,946,419	3,946,419	410,982	410,982	3,946,419	3,946,419	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982	410,982		
\$7,000 under \$8,000	155,820	289,877	289,877	419,940	3,679,057	3,679,057	419,940	419,940	3,679,057	3,679,057	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940	419,940		
\$8,000 under \$9,000	113,332	189,477	303,359	526,702	3,387,263	3,387,263	526,702	526,702	3,387,263	3,387,263	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702	526,702		
\$9,000 under \$10,000	10,262	19,375	313,903	56,715	2,215,537	2,215,537	56,715	56,715	2,215,537	2,215,537	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715	56,715		
\$10,000 under \$11,000	18,169	142,501	380,236	56,819	2,927,598	2,927,598	56,819	56,819	2,927,598	2,927,598	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819	56,819		
\$11,000 under \$12,000	128,485	143,427	355,979	52,750	2,573,380	2,573,380	52,750	52,750	2,573,380	2,573,380	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750		
\$12,000 under \$13,000	14,407	14,407	355,979	52,750	2,573,380	2,573,380	52,750	52,750	2,573,380	2,573,380	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750		
\$13,000 under \$14,000	14,407	14,407	355,979	52,750	2,573,380	2,573,380	52,750	52,750	2,573,380	2,573,380	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750		
\$14,000 under \$15,000	14,407	14,407	355,979	52,750	2,573,380	2,573,380	52,750	52,750	2,573,380	2,573,380	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750		
\$15,000 under \$20,000	14,407	14,407	355,979	52,750	2,573,380	2,573,380	52,750	52,750	2,573,380	2,573,380	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750	52,750		
\$20,000 under \$25,000	45,677	501,757	649,087	501,757	2,494,266	2,494,266	501,757	501,757	2,494,266	2,494,266	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757	501,757		
\$25,000 under \$30,000	285,912	347,344	856,287	1,568,036	3,829,532	3,829,532	1,568,036	1,568,036	3,829,532	3,829,532	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036	1,568,036		
\$30,000 under \$40,000	124,972	317,287	1,366,277	1,366,277	3,948,024	3,948,024	1,366,277	1,366,277	3,948,024	3,948,024	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277		
\$40,000 under \$50,000	124,972	317,287	1,366,277	1,366,277	3,948,024	3,948,024	1,366,277	1,366,277	3,948,024	3,948,024	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277	1,366,277		
\$50,000 under \$100,000	31,276	75,473	62,450	22,897	185,142	4,354,322	185,142	185,142	4,354,322	4,354,322	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142		
\$100,000 under \$200,000	7,446	15,024	10,025	58,486	38,357	2,069,821	479	479	2,069,821	2,069,821	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357	38,357		
\$200,000 under \$500,000	1,407	8,355	24	1,357	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	711,704		
\$500,000 under \$1,000,000	1,407	8,355	24	1,357	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	1,357	711,704	711,704	711,704		
Taxable returns, total																													
2,265,526	2,074,181	8,212,798	14,799,077	64,414,821	207,525,968	39,842,227	80,855,991	24,593,984	126,659,966	170,727,036	128,045,277	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597	18,597		
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000	17,188	6,401	29,800	85,819	2,618,152	2,618,152	85,819	85,819	2,618,152	2,618,152	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819	85,819		
\$3,000 under \$4,000	47,531	24,658	58,559	189,480	2,796,304	2,796,304	189,480	189,480	2,796,304	2,796,304	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480		
\$4,000 under \$5,000	50,933	24,658	58,559	189,480	2,796,304	2,796,304	189,480	189,480	2,796,304	2,796,304	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480	189,480		
\$5,000 under \$6,000	94,138	144,055	120,315	138,477	3,396,256	6,914,667	3,396,256	3,396,256	6,914,667	6,914,667	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256		
\$6,000 under \$7,000	82,276	88,590	120,315	138,477	3,396,256	6,914,667	3,396,256	3,396,256	6,914,667	6,914,667	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256	3,396,256		
\$7,000 under \$8,000</																													

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Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deduction	Salaries and wages (gross)		Business and profession			
			Number of returns	Amount	Net profit		Net loss	
					Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	44,438,912	784,148,310	39,604,120	655,483,561	4,646,302	44,297,434	1,441,081	4,725,367
No adjusted gross income	351,298	—5,477,206	149,990	1,137,742	27,496	236,409	125,818	1,470,511
\$1 under \$1,000	357,032	203,713	217,255	241,819	48,888	52,421	20,890	50,111
\$1,000 under \$2,000	626,862	910,845	479,658	716,324	76,611	111,842	26,538	78,529
\$2,000 under \$3,000	785,645	2,016,846	582,243	1,547,632	110,591	220,085	27,274	67,101
\$3,000 under \$4,000	939,399	3,312,821	679,887	2,172,422	142,702	348,856	39,231	97,841
\$4,000 under \$5,000	1,206,351	5,453,575	915,762	3,914,292	158,452	479,602	35,324	106,396
\$5,000 under \$6,000	1,515,663	8,325,527	1,161,716	5,880,601	173,103	605,647	39,668	107,055
\$6,000 under \$7,000	1,542,286	10,019,902	1,241,588	7,620,783	172,798	665,013	46,010	106,119
\$7,000 under \$8,000	1,621,866	12,174,549	1,308,454	9,277,921	188,386	783,630	49,846	118,613
\$8,000 under \$9,000	1,579,389	13,453,642	1,327,269	10,013,494	171,296	618,814	46,498	106,229
\$9,000 under \$10,000	1,620,015	15,383,588	1,428,830	12,950,787	179,037	814,000	46,809	93,979
\$10,000 under \$11,000	1,778,505	18,685,134	1,604,820	15,960,283	186,838	968,009	53,600	83,793
\$11,000 under \$12,000	1,693,152	18,453,948	1,540,065	16,902,609	176,076	958,401	57,542	140,581
\$12,000 under \$13,000	1,918,494	22,975,810	1,776,532	21,103,381	174,615	1,006,215	56,624	122,662
\$13,000 under \$14,000	1,882,908	25,414,996	1,762,101	22,640,625	175,348	975,118	56,731	103,877
\$14,000 under \$15,000	2,028,207	29,444,813	1,916,901	26,522,474	176,206	1,070,924	56,814	99,811
\$15,000 under \$20,000	8,118,760	156,678,887	8,668,838	144,452,106	758,305	5,036,768	248,531	413,721
\$20,000 under \$25,000	6,030,463	134,268,001	5,772,758	122,591,364	509,592	4,435,000	161,089	275,056
\$25,000 under \$30,000	3,376,901	91,887,662	3,172,946	60,564,352	311,343	3,636,471	93,587	196,226
\$30,000 under \$50,000	3,387,260	124,044,633	3,080,047	88,205,711	486,739	8,581,898	106,060	309,225
\$50,000 under \$100,000	666,456	57,149,646	708,683	34,086,924	201,614	7,996,027	34,116	227,521
\$100,000 under \$200,000	167,794	21,904,027	137,519	11,543,116	33,278	2,330,125	8,830	131,661
\$200,000 under \$500,000	31,977	8,926,349	26,478	3,637,769	5,965	701,542	2,374	107,861
\$500,000 under \$1,000,000	3,385	2,245,437	2,816	570,232	610	142,756	401	48,011
\$1,000,000 or more	1,079	2,190,056	812	309,100	223	190,759	143	31,521
All returns, summary:								
Under \$5,000	4,259,208	6,420,683	2,964,745	9,730,230	564,840	1,454,314	270,675	1,983,410
\$5,000 under \$10,000	7,874,161	59,357,209	6,467,957	46,642,668	884,610	3,798,105	227,334	330,016
\$10,000 under \$15,000	9,302,266	116,874,701	8,600,419	103,129,371	888,183	4,978,667	287,311	560,926
\$15,000 or more	22,996,177	601,395,708	21,570,999	465,961,275	2,307,669	34,061,347	655,161	1,740,088

Size of adjusted gross income	Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
	Net profit		Net loss		Number of returns		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	1,137,435	9,478,168	1,295,018	6,182,273	2,087,003	10,853,680	514,923	1,590,819
No adjusted gross income	7,786	47,779	14,941	1,872,406	51,849	—1,667,761	21,687	—491,811
\$1 under \$1,000	29,258	20,211	35,499	127,267	13,271	—30,502	3,093	—481,111
\$1,000 under \$2,000	36,349	98,847	44,213	125,879	28,000	—7,980	10,042	—12,311
\$2,000 under \$3,000	54,887	71,572	64,491	120,565	35,112	6,051	3,262	—4,411
\$3,000 under \$4,000	43,475	82,422	35,996	104,258	36,944	12,459	4,101	—17,511
\$4,000 under \$5,000	49,787	154,270	32,537	130,939	21,342	13,127	4,646	2,231
\$5,000 under \$6,000	56,871	170,767	39,843	139,707	32,845	57,177	2,643	—18,411
\$6,000 under \$7,000	48,467	132,823	54,432	203,659	29,167	42,034	3,840	—36,311
\$7,000 under \$8,000	45,179	189,996	56,026	186,622	40,928	63,533	5,487	—4,511
\$8,000 under \$9,000	59,697	230,756	56,072	181,009	40,452	120,445	7,878	—49,011
\$9,000 under \$10,000	35,494	162,714	51,529	183,324	42,512	53,654	18,557	15,611
\$10,000 under \$11,000	53,645	256,475	39,945	172,889	53,505	145,110	10,444	—33,411
\$11,000 under \$12,000	30,830	188,080	38,025	99,853	41,523	149,618	5,531	—8,811
\$12,000 under \$13,000	51,622	252,722	47,170	108,031	43,377	165,200	8,735	—2,611
\$13,000 under \$14,000	36,565	235,281	40,530	115,178	48,353	221,983	10,260	12,611
\$14,000 under \$15,000	31,529	177,513	45,509	180,414	44,387	148,510	11,433	5,911
\$15,000 under \$20,000	166,587	1,328,015	202,504	562,101	271,365	933,784	62,038	29,011
\$20,000 under \$25,000	87,560	896,009	103,059	358,296	209,564	571,732	51,143	33,811
\$25,000 under \$30,000	71,420	1,077,470	61,245	177,583	183,088	1,105,248	52,734	25,911
\$30,000 under \$50,000	20,983	2,098,547	7,048	386,024	40,820	3,012,875	196,865	291,511
\$50,000 under \$100,000	34,430	1,213,557	32,456	345,715	299,713	3,500,372	76,687	82,611
\$100,000 under \$200,000	6,269	298,220	8,726	188,134	87,870	1,633,966	24,641	469,011
\$200,000 under \$500,000	1,185	67,426	2,666	99,788	19,918	572,169	6,983	346,011
\$500,000 under \$1,000,000	122	10,839	382	30,109	2,217	57,214	893	83,711
\$1,000,000 or more	39	4,753	159	18,413	771	68,058	304	118,111
All returns, summary:								
Under \$5,000	221,512	475,102	325,877	2,481,314	186,518	—1,674,606	46,831	—523,111
\$5,000 under \$10,000	245,706	897,059	259,804	878,322	185,904	336,844	38,405	—32,511
\$10,000 under \$15,000	204,211	1,110,071	220,179	676,474	232,155	831,021	47,423	—29,811
\$15,000 or more	466,004	6,995,936	498,256	2,148,163	1,482,426	11,660,421	382,264	2,236,311

Footnotes at end of table



Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Sales of capital assets				Sales of property other than capital assets net gain less loss				Dividends in adjusted gross income	
	Net gain		Net loss		Net gain		Net loss		Net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	4,392,488	15,889,407	1,831,958	1,240,531	922,204	95,624	5,696,600	16,016,425		
No adjusted gross income	89,294	683,323	9,095	7,297	70,096	—313,845	43,219	189,703		
\$1 under \$1,000	25,974	36,320	1,616	1,185	11,966	—5,138	19,314	6,327		
\$1,000 under \$2,000	49,608	50,123	6,173	5,712	14,459	—6,537	37,010	8,171		
\$2,000 under \$3,000	55,654	64,610	3,367	2,408	22,536	—10,294	35,509	10,381		
\$3,000 under \$4,000	86,676	111,436	8,453	7,208	17,156	—1,660	46,480	13,116		
\$4,000 under \$5,000	86,384	130,548	20,280	17,183	19,897	—22,582	67,375	32,779		
\$5,000 under \$6,000	107,112	165,888	24,901	20,507	28,793	5,824	131,035	105,472		
\$6,000 under \$7,000	115,389	191,055	35,002	22,553	23,818	—6,726	123,315	145,426		
\$7,000 under \$8,000	131,042	165,895	24,504	13,061	26,738	2,574	148,322	186,929		
\$8,000 under \$9,000	113,900	167,733	28,989	21,744	32,728	—3,477	117,425	145,419		
\$9,000 under \$10,000	112,137	176,559	36,554	24,268	27,359	—35,911	140,006	145,241		
\$10,000 under \$11,000	124,171	210,800	40,797	29,170	29,201	15,122	115,492	141,241		
\$11,000 under \$12,000	109,103	236,138	39,145	26,125	24,672	6,704	116,344	106,669		
\$12,000 under \$13,000	134,602	225,877	32,274	21,466	33,697	16,451	142,288	183,873		
\$13,000 under \$14,000	131,198	257,300	39,714	24,538	28,767	10,901	145,419	163,929		
\$14,000 under \$15,000	137,974	239,871	55,559	38,029	25,906	3,329	144,353	152,779		
\$15,000 under \$20,000	653,835	1,435,415	260,459	178,227	132,853	112,661	765,369	902,870		
\$20,000 under \$25,000	546,597	1,147,915	258,980	157,934	85,246	13,599	614,713	881,146		
\$25,000 under \$30,000	421,780	1,074,386	235,316	147,379	61,234	60,991	642,462	896,394		
\$30,000 under \$50,000	738,422	2,598,090	420,788	274,294	112,390	116,886	1,209,865	2,878,578		
\$50,000 under \$100,000	320,551	2,463,308	196,056	154,394	53,289	74,385	526,075	3,357,645		
\$100,000 under \$200,000	80,463	1,608,892	44,679	37,863	17,682	23,993	127,059	2,355,971		
\$200,000 under \$500,000	19,025	1,177,666	7,941	7,084	2,618	2,518	72,580	1,714,400		
\$500,000 under \$1,000,000	2,375	544,855	731	682	299	9,105	3,106	633,577		
\$1,000,000 or more	812	724,702	215	203	271	5,634	1,007	554,818		
All returns, summary										
Under \$5,000	393,990	1,076,360	48,954	40,991	156,110	—360,057	274,365	293,641		
\$5,000 under \$10,000	577,580	967,131	149,950	102,153	141,536	—37,717	680,103	696,185		
\$10,000 under \$15,000	837,048	1,170,596	207,889	139,327	142,245	52,506	963,896	1,478,791		
\$15,000 or more	2,783,870	12,775,230	1,425,165	958,061	482,313	440,892	4,010,236	14,277,607		

Size of adjusted gross income	Interest received		Pensions and annuities in adjusted gross income		Rent			
	Net gain		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	27,224,639	32,406,839	3,611,313	17,484,814	2,733,526	6,525,331	2,169,340	4,225,397
No adjusted gross income	189,773	397,866	7,587	30,623	41,981	190,670	52,094	443,729
\$1 under \$1,000	145,649	94,665	21,699	90,133	12,807	5,397	8,104	13,569
\$1,000 under \$2,000	265,443	164,380	59,364	103,596	47,630	53,264	13,145	16,398
\$2,000 under \$3,000	344,140	253,340	91,705	150,725	46,228	52,293	25,721	29,785
\$3,000 under \$4,000	440,117	396,557	194,274	416,465	86,689	118,101	30,870	39,596
\$4,000 under \$5,000	498,232	549,103	198,599	509,085	97,449	138,225	54,047	70,600
\$5,000 under \$6,000	866,393	614,818	260,981	938,348	67,519	99,916	27,487	26,288
\$6,000 under \$7,000	667,488	873,538	215,510	753,845	115,131	162,442	35,154	47,537
\$7,000 under \$8,000	733,689	1,010,458	233,064	934,152	100,718	125,253	53,954	87,126
\$8,000 under \$9,000	703,598	834,765	193,515	749,612	89,467	160,917	55,795	69,667
\$9,000 under \$10,000	761,113	900,723	150,988	656,293	59,790	140,554	59,954	73,706
\$10,000 under \$11,000	796,866	773,190	158,781	705,483	81,264	209,484	59,579	73,928
\$11,000 under \$12,000	840,236	761,008	128,033	677,392	72,500	118,201	66,167	106,198
\$12,000 under \$13,000	967,001	872,019	133,559	660,535	88,626	126,179	60,488	79,029
\$13,000 under \$14,000	971,459	766,874	121,963	614,458	82,344	169,212	54,592	75,251
\$14,000 under \$15,000	1,132,215	934,516	132,836	677,179	103,942	190,065	68,597	87,034
\$15,000 under \$20,000	5,784,952	4,229,775	480,041	2,756,213	444,611	631,760	450,289	955,771
\$20,000 under \$25,000	4,438,235	3,639,635	314,414	1,886,573	336,584	500,518	308,978	484,457
\$25,000 under \$30,000	2,787,129	2,976,052	208,780	1,711,422	228,612	561,329	227,136	397,223
\$30,000 under \$50,000	3,061,202	5,476,605	236,739	1,704,563	317,869	925,434	311,604	695,715
\$50,000 under \$100,000	820,895	3,540,652	64,018	584,629	157,960	1,050,531	115,985	448,012
\$100,000 under \$200,000	162,182	1,336,725	11,419	116,551	41,448	512,598	25,043	171,838
\$200,000 under \$500,000	31,286	544,257	2,806	36,269	8,764	172,412	5,218	62,079
\$500,000 under \$1,000,000	3,324	143,151	413	6,632	956	31,975	660	12,969
\$1,000,000 or more	1,063	120,114	126	1,895	317	12,599	212	9,611
All returns, summary								
Under \$5,000	1,891,354	1,857,915	573,318	1,300,648	334,784	471,951	184,081	613,678
\$5,000 under \$10,000	3,552,241	4,434,322	1,054,698	4,032,250	432,625	689,083	232,354	383,324
\$10,000 under \$15,000	4,707,876	4,107,666	665,172	3,335,041	628,776	815,141	329,862	500,861
\$15,000 or more	17,073,228	22,906,935	1,318,755	8,616,874	1,537,341	4,549,156	1,443,023	2,827,714

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	462,171	1,410,868	404,612	1,314,069	6,512,527	1,387,617	2,745,455	-83.2 <sup>2</sup>
No adjusted gross income	8,207	30,956	3,305	-43,836	19,475	12,498	37,108	-1,974.7 <sup>2</sup>
\$1 under \$1,000	7,563	2,100	42,880	-5,289	3,277	461	13,551	-27.4 <sup>2</sup>
\$1,000 under \$2,000	6,001	12,048	674	2,311	11,591	2,988	26,713	44.4
\$2,000 under \$3,000	8,930	17,041	826	1,503	16,916	1,622	34,260	26.7 <sup>2</sup>
\$3,000 under \$4,000	6,762	5,222	7,849	1,105	16,820	2,287	53,135	53.1
\$4,000 under \$5,000	7,968	8,534	4,064	1,684	9,606	3,446	64,526	25.7 <sup>2</sup>
\$5,000 under \$6,000	5,465	1,672	1,164	727	65,399	8,822	71,548	6.9 <sup>2</sup>
\$6,000 under \$7,000	17,839	9,428	15,998	38,538	75,644	9,307	59,686	23.7 <sup>2</sup>
\$7,000 under \$8,000	8,448	4,999	17,846	18,043	92,120	11,050	58,908	55.2 <sup>2</sup>
\$8,000 under \$9,000	19,218	14,217	5,796	15,732	92,612	13,488	70,328	53.6 <sup>2</sup>
\$9,000 under \$10,000	7,268	5,177	4,130	3,992	139,638	22,631	61,356	6.6 <sup>2</sup>
\$10,000 under \$11,000	6,635	8,231	5,036	19,748	182,817	23,781	68,935	9.5 <sup>2</sup>
\$11,000 under \$12,000	10,257	11,465	8,790	16,033	181,228	27,440	64,852	29.6 <sup>2</sup>
\$12,000 under \$13,000	15,747	35,854	8,480	16,165	236,864	33,575	104,468	72.5 <sup>2</sup>
\$13,000 under \$14,000	8,404	19,249	5,093	-1,264	251,034	34,663	96,327	80.6 <sup>2</sup>
\$14,000 under \$15,000	14,059	23,795	10,599	20,097	295,076	43,897	113,805	62.8 <sup>2</sup>
\$15,000 under \$20,000	64,674	100,839	48,077	60,064	1,696,696	270,064	537,205	344.4
\$20,000 under \$25,000	44,849	98,498	42,880	56,451	1,330,251	240,582	422,420	214.9
\$25,000 under \$30,000	46,282	101,231	45,774	148,042	791,509	179,833	277,861	246.7 <sup>2</sup>
\$30,000 under \$50,000	76,964	199,199	90,335	248,301	773,735	238,213	335,624	393.9
\$50,000 under \$100,000	46,333	259,199	57,665	298,119	117,471	126,641	116,150	252.7 <sup>2</sup>
\$100,000 under \$200,000	15,302	179,292	19,072	182,133	33,432	46,369	28,547	57.4 <sup>2</sup>
\$200,000 under \$500,000	4,813	135,481	5,206	38,582	6,403	18,290	6,700	11.2 <sup>2</sup>
\$500,000 under \$1,000,000	732	60,850	706	30,076	144	4,132	300	4.0
\$1,000,000 or more	270	65,289	275	65,622	229	3,368	341	9.9
All returns, summary:								
Under \$5,000	44,430	75,904	11,442	-41,142	130,063	29,662	229,293	-1,983.5
\$5,000 under \$10,000	56,249	35,493	44,834	77,032	465,413	65,098	321,827	145.9
\$10,000 under \$15,000	98,103	97,594	70,719	129,719	1,129,355	177,863	321,987	241.8
\$15,000 or more	301,390	1,199,877	310,338	1,207,400	4,798,032	1,129,552	1,725,748	1,520.1

Size of adjusted gross income	Statutory adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	7,084,520	13,749,617	44,087,673	167,094,508	22,747,745	52,635,972	21,339,928	114,458.5
No adjusted gross income	16,347	63,494	—	—	—	—	—	—
\$1 under \$1,000	22,224	85,438	357,032	787,803	347,618	725,878	9,414	71.3
\$1,000 under \$2,000	31,834	115,135	606,662	1,305,762	589,821	1,235,376	16,741	70.9
\$2,000 under \$3,000	50,960	161,365	795,645	1,680,475	766,674	1,604,024	28,971	86.4
\$3,000 under \$4,000	49,733	141,889	909,399	2,060,318	890,277	1,882,656	48,122	197.9
\$4,000 under \$5,000	79,026	167,032	1,209,331	2,680,875	1,084,218	2,262,632	125,113	416.2
\$5,000 under \$6,000	110,363	223,963	1,515,063	3,425,077	1,322,256	2,772,301	195,407	652.7
\$6,000 under \$7,000	122,691	226,019	1,542,266	3,579,823	1,293,781	2,703,855	248,507	875.9
\$7,000 under \$8,000	177,295	284,471	1,621,806	3,857,174	1,276,830	2,674,766	344,976	1,182.4
\$8,000 under \$9,000	187,404	344,063	1,579,389	3,821,374	1,210,654	2,536,248	386,735	1,285.1
\$9,000 under \$10,000	182,199	359,224	1,620,015	4,124,376	1,137,346	2,381,663	482,669	1,743.1
\$10,000 under \$11,000	216,610	358,296	1,778,505	4,529,487	1,211,356	2,537,701	567,149	1,991.7
\$11,000 under \$12,000	202,173	355,671	1,683,152	4,515,703	1,059,084	2,222,052	634,068	2,293.6
\$12,000 under \$13,000	289,632	456,627	1,918,484	5,242,156	1,105,712	2,320,320	812,762	2,921.8
\$13,000 under \$14,000	256,232	388,727	1,882,008	5,390,752	1,015,622	2,192,716	687,266	3,198.0
\$14,000 under \$15,000	262,644	424,710	2,029,027	6,139,740	1,084,025	2,514,276	945,181	3,625.4 <sup>2</sup>
\$15,000 under \$20,000	1,432,941	2,204,137	9,118,780	32,663,112	4,284,822	11,507,694	4,833,938	21,155.4
\$20,000 under \$25,000	1,192,424	1,956,014	6,030,463	25,419,001	1,965,644	5,499,412	4,064,819	18,913.9
\$25,000 under \$30,000	804,732	1,475,485	4,379,801	16,775,715	1,675,363	4,833,573	2,725,588	14,942.1
\$30,000 under \$50,000	974,506	2,289,423	3,987,360	22,286,506	395,908	1,106,972	3,001,451	21,178.5
\$50,000 under \$100,000	347,764	1,317,563	868,456	10,130,671	46,224	129,246	822,234	10,001.4
\$100,000 under \$200,000	59,311	277,814	167,794	3,837,882	3,997	11,172	163,797	3,626.7
\$200,000 under \$500,000	9,459	54,340	31,877	1,753,585	377	1,044	31,600	1,752.5
\$500,000 under \$1,000,000	825	9,427	3,385	529,770	6	78	3,357	529.6
\$1,000,000 or more	211	4,318	1,079	507,773	8	17	1,073	537.7 <sup>2</sup>
All returns, summary:								
Under \$5,000	250,104	738,354	3,908,069	8,535,233	3,678,708	7,690,566	229,361	844.6 <sup>2</sup>
\$5,000 under \$10,000	782,952	1,437,739	7,879,161	18,808,424	6,240,667	13,069,133	1,638,294	5,739.2
\$10,000 under \$15,000	1,228,291	1,984,993	9,302,266	25,817,807	5,475,800	11,787,064	3,826,466	14,000.7
\$15,000 or more	4,822,173	8,986,531	22,998,177	113,930,013	7,352,370	20,989,209	15,645,807	93,493.8

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits		Total tax credits	
	Number of exemptions	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	159,366,417	119,524,813	4,338,519	40,100,393	51,969,178	40,103,976	118,411,278	40,103,976	8,287,933
adjusted gross income	1,264,528	948,396	351,239	—	—	2,219	249	219	45
under \$1,000	1,219,121	914,341	357,032	—	—	—	—	—	—
000 under \$2,000	2,017,901	1,513,426	606,662	—	—	125	14	125	14
000 under \$3,000	2,626,637	1,969,379	792,561	3,084	574	3,084	78	3,084	78
000 under \$4,000	3,248,877	2,436,658	849,523	89,878	19,487	89,878	2,719	89,878	2,709
000 under \$5,000	4,168,749	3,126,562	707,296	502,035	338,556	502,035	47,584	502,035	32,813
000 under \$6,000	5,299,701	3,974,778	309,596	1,206,067	1,290,699	1,206,067	184,700	1,206,067	104,068
000 under \$7,000	5,351,501	4,013,826	148,732	1,393,556	2,813,551	1,394,804	383,475	1,394,804	187,408
000 under \$8,000	5,730,720	4,298,042	80,962	1,527,844	4,119,562	1,526,114	620,601	1,526,114	206,981
000 under \$9,000	5,665,120	4,218,940	50,100	1,529,289	5,490,050	1,530,826	857,183	1,530,826	216,051
000 under \$10,000	5,881,178	4,260,884	22,906	1,597,109	7,047,866	1,597,109	1,129,470	1,597,109	242,504
000 under \$11,000	6,424,064	4,818,048	12,669	1,765,838	8,361,921	1,765,838	1,540,248	1,765,838	309,129
000 under \$12,000	6,094,526	4,570,895	9,076	1,684,076	10,392,749	1,684,275	1,742,156	1,684,275	306,078
000 under \$13,000	6,630,450	5,122,838	3,835	1,914,659	13,621,174	1,914,659	2,334,695	1,914,659	381,721
000 under \$14,000	6,878,034	5,098,526	1,525	1,881,383	15,020,545	1,881,383	2,526,862	1,881,383	388,137
000 under \$15,000	7,157,737	5,368,303	2,288	2,026,919	17,951,835	2,026,919	3,199,835	2,026,919	430,078
000 under \$20,000	32,969,054	24,726,791	8,514	9,110,246	101,371,720	9,110,249	18,969,029	9,110,249	2,031,955
000 under \$25,000	21,347,427	16,650,570	3,197	6,027,266	92,408,447	6,027,266	18,704,242	6,027,266	1,431,881
000 under \$30,000	12,267,753	9,200,815	1,588	3,375,313	66,027,541	3,375,313	14,368,314	3,375,313	899,729
000 under \$40,000	12,561,652	9,421,239	2,864	3,394,996	62,346,156	3,394,996	23,132,989	3,394,996	1,148,896
000 under \$100,000	3,399,258	2,549,474	1,223	867,235	44,495,486	867,235	15,094,786	867,235	587,471
0,000 under \$200,000	664,577	498,508	471	167,323	17,594,494	167,323	7,691,466	167,323	221,821
0,000 under \$500,000	120,989	90,742	126	31,851	7,094,357	31,851	3,887,701	31,851	85,034
0,000 under \$1,000,000	12,634	9,476	27	3,359	1,710,351	3,359	1,011,606	3,359	29,788
0,000 or more	4,086	3,065	7	1,072	1,649,893	1,072	1,061,265	1,072	36,088
returns, summary	14,545,813	10,909,360	3,664,313	594,995	358,818	595,309	50,645	595,309	35,458
under \$5,000	27,988,223	20,766,167	625,296	7,253,885	20,561,729	7,254,002	3,175,425	7,254,002	1,266,862
0,000 under \$10,000	33,184,811	24,888,608	29,393	9,272,873	66,346,024	9,273,072	11,443,796	9,273,072	1,815,145
0,000 under \$15,000	83,947,570	62,960,578	19,517	22,978,660	424,700,807	22,978,663	103,741,409	22,978,663	6,476,384

Size of adjusted gross income	Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	37,965,030	108,123,345	37,976,715	109,951,391	5,815,235	3,326,734	39,099,426	113,985,877
adjusted gross income	114	204	5,159	31,462	65,353	16,192	62,529	57,485
under \$1,000	—	376	—	1,059	61,186	7,839	46,649	68,618
000 under \$2,000	—	23	—	116,942	—	18,124	—	12,216
000 under \$3,000	—	246	—	177,333	—	27,786	114,168	18,180
000 under \$4,000	277	110	1,541	1,419	186,695	40,993	104,178	23,824
000 under \$5,000	255,614	14,971	295,726	15,673	218,256	59,271	374,170	50,136
000 under \$6,000	569,689	401,632	568,739	411,361	243,654	71,486	708,426	287,074
000 under \$7,000	936,295	196,068	926,291	197,755	225,620	78,237	1,035,598	320,841
000 under \$8,000	1,011,419	411,619	1,313,590	412,398	244,838	98,373	3,398,553	611,901
000 under \$9,000	1,402,158	639,178	1,402,420	639,721	240,055	99,379	1,461,641	742,165
000 under \$10,000	1,524,963	886,966	1,526,251	888,453	211,249	95,052	1,561,524	986,662
000 under \$11,000	1,704,439	1,231,119	1,706,311	1,232,892	215,878	116,627	1,734,517	1,353,175
000 under \$12,000	1,848,125	1,436,077	1,848,470	1,437,776	258,905	109,889	1,672,986	1,553,906
000 under \$13,000	1,883,370	1,852,974	1,883,679	1,853,542	239,643	129,703	1,901,027	1,881,504
000 under \$14,000	1,851,215	2,238,725	1,851,500	2,246,529	212,985	118,703	1,865,640	2,368,320
000 under \$15,000	2,010,252	2,769,757	2,011,567	2,770,834	211,159	119,030	2,023,652	2,893,638
000 under \$20,000	9,053,869	16,937,074	9,055,248	16,955,359	907,517	556,172	9,097,334	17,534,951
000 under \$25,000	6,000,489	17,272,261	6,001,005	17,286,295	540,543	386,525	6,013,970	17,685,963
000 under \$30,000	3,262,922	13,486,585	3,264,180	13,507,593	270,227	206,879	3,375,869	13,681,504
000 under \$40,000	3,379,705	21,984,603	3,381,700	22,061,302	565,744	548,390	3,368,722	22,640,388
000 under \$100,000	863,879	14,507,315	865,455	14,668,414	255,546	267,752	866,676	14,896,421
0,000 under \$200,000	166,852	7,489,545	167,432	7,630,664	45,885	48,115	167,566	7,691,838
0,000 under \$500,000	31,737	3,601,667	31,937	3,743,483	8,163	8,318	31,943	3,759,996
0,000 under \$1,000,000	3,348	381,818	3,381	1,051,821	786	790	3,386	1,054,513
0,000 or more	1,064	1,022,177	1,078	1,112,466	259	249	1,078	1,114,719
returns, summary	255,905	15,185	263,667	50,175	825,667	170,006	783,930	169,648
under \$5,000	2,537,881	2,214,464	2,540,695	2,220,228	1,165,616	442,527	2,166,759	2,640,642
0,000 under \$10,000	9,097,401	9,628,651	9,101,537	9,641,572	1,153,207	591,911	8,201,202	10,255,553
0,000 under \$15,000	22,962,943	97,265,405	22,971,426	98,039,471	2,690,682	1,221,190	22,947,535	100,300,331

Size of adjusted gross income	Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
<b>Total</b>	<b>37,955,030</b>	<b>108,123,345</b>	<b>37,976,715</b>	<b>108,951,391</b>	<b>5,815,235</b>	<b>3,326,734</b>	<b>39,099,426</b>	<b>113,385,877</b>
adjusted gross income	114	204	5,159	31,462	65,353	16,192	62,529	67,485
under \$1,000	—	376	1,059	61,186	7,839	46,649	68,649	6,680
000 under \$2,000	—	23	316	116,842	18,124	82,216	13,498	13,498
000 under \$3,000	277	10	240	177,033	27,768	114,188	18,118	18,118
000 under \$4,000	255,614	14,971	255,726	15,673	218,256	59,271	374,170	50,136
000 under \$5,000	569,489	80,632	568,790	81,361	243,654	71,486	708,442	132,071
000 under \$6,000	926,295	196,068	926,841	197,755	225,820	79,237	1,035,599	287,844
000 under \$7,000	1,315,936	411,619	1,313,590	412,936	244,838	99,373	1,399,553	511,901
000 under \$8,000	1,402,156	639,178	1,402,420	639,721	240,055	99,379	1,461,641	742,165
000 under \$9,000	1,524,863	886,966	1,526,251	888,453	211,249	95,052	1,561,524	866,662
000 under \$10,000	1,704,439	1,231,419	1,706,311	1,232,892	253,578	116,827	1,734,517	1,353,175
000 under \$11,000	1,848,125	1,436,077	1,848,470	1,437,776	215,905	109,889	1,872,386	1,553,908
000 under \$12,000	1,883,370	1,952,974	1,883,879	1,953,542	239,643	126,762	1,901,027	2,066,618
000 under \$13,000	1,851,215	2,238,725	1,851,500	2,246,529	212,865	116,703	1,868,540	2,386,329
000 under \$15,000	2,010,252	2,769,575	2,011,567	2,770,834	211,159	119,030	2,023,652	2,880,638
000 under \$20,000	9,953,869	16,937,074	9,955,248	16,955,359	903,517	556,172	9,997,334	17,534,851
000 under \$25,000	6,000,489	17,272,261	6,001,005	17,286,295	540,543	366,528	6,013,970	17,685,863
000 under \$30,000	3,362,922	13,488,585	3,364,190	13,507,593	370,227	306,879	3,375,869	13,831,504
000 under \$40,000	3,379,705	21,984,603	3,381,700	22,061,302	655,744	549,390	3,386,722	22,640,388
000 under \$100,000	863,879	14,507,315	865,455	14,688,414	255,546	267,752	866,671	14,866,421
0,000 under \$200,000	166,652	7,469,545	167,432	7,630,664	45,985	48,115	167,596	7,891,838
0,000 under \$500,000	31,737	3,601,667	31,937	3,745,483	8,163	8,318	31,943	3,759,896
0,000 under \$1,000,000	3,346	981,818	3,381	1,051,821	798	790	3,382	1,054,751
0,000 or more	1,064	1,022,177	1,078	1,112,466	259	249	1,078	1,114,719
returns, summary	255,905	15,185	263,067	50,175	825,967	170,006	783,390	169,849
under \$5,000	5,737,881	2,214,464	5,740,695	2,220,228	1,165,616	442,527	6,166,758	2,840,542
0,000 under \$10,000	9,097,401	6,828,651	9,101,527	9,641,572	1,133,270	591,011	8,201,202	10,255,055
0,000 under \$15,000	22,863,843	97,265,045	22,871,426	98,039,417	2,690,682	2,123,190	22,947,535	100,300,331

estimate should be used with caution because of the small number of sample returns on which it is based  
 comprised of minority plus premium distributions from individual retirement accounts and self-employed retirement plans plus other income less loss  
 ITE: Detail may not add to total because of rounding



Table 1.6—All Returns: Computation of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Adjusted gross income		Salaries and wages		Interest received		Alimony		State income tax refunds	Total	Persons and families		In adjusted gross income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	64,670,389	1,053,895,687	75,510,725	889,998,031	42,569,233	48,588,111	284,780	1,000,799	7,862,035	1,632,320	5,908,907	26,497,554	5,538,948
Under \$2,000	10,040,847	25,277,691	8,619,473	20,836,038	2,997,544	2,948,304	20,791	32,344	71,408	20,411	600,768	521,862	159,472
\$2,000 under \$4,000	8,866,086	44,352,270	7,552,612	35,269,380	3,054,659	3,334,059	43,535	105,289	197,309	28,264	940,708	2,093,325	281,762
\$4,000 under \$6,000	8,212,508	47,344,989	6,734,573	33,342,332	2,396,770	3,734,573	33,323	113,956	309,517	35,764	734,823	1,348,077	219,804
\$6,000 under \$8,000	6,135,504	35,577,792	5,457,476	29,897,558	1,954,975	2,984,975	32,657	96,658	528,674	75,207	460,437	2,205,377	438,868
\$8,000 under \$10,000	5,685,108	32,787,098	4,968,295	26,987,135	1,773,193	2,773,193	31,262	93,558	634,965	90,405	377,753	2,030,307	348,036
\$10,000 under \$12,000	5,100,000	29,100,000	4,400,000	24,000,000	1,600,000	2,400,000	28,000	84,000	560,000	84,000	336,000	1,736,000	302,400
\$12,000 under \$14,000	4,600,000	26,000,000	3,900,000	21,600,000	1,440,000	2,160,000	25,000	75,000	500,000	75,000	300,000	1,500,000	270,000
\$14,000 under \$16,000	4,100,000	23,000,000	3,400,000	19,600,000	1,280,000	1,960,000	22,000	66,000	440,000	66,000	264,000	1,320,000	242,400
\$16,000 under \$18,000	3,600,000	20,000,000	3,000,000	17,000,000	1,120,000	1,700,000	19,000	57,000	380,000	57,000	228,000	1,140,000	216,000
\$18,000 under \$20,000	3,100,000	17,000,000	2,600,000	14,000,000	960,000	1,400,000	16,000	48,000	320,000	48,000	192,000	960,000	192,000
\$20,000 under \$25,000	2,600,000	14,000,000	2,200,000	12,000,000	800,000	1,200,000	14,000	40,000	280,000	40,000	160,000	800,000	160,000
\$25,000 under \$30,000	2,100,000	11,000,000	1,800,000	9,000,000	680,000	900,000	12,000	36,000	240,000	36,000	144,000	720,000	144,000
\$30,000 under \$40,000	1,600,000	8,000,000	1,400,000	7,000,000	520,000	700,000	10,000	30,000	200,000	30,000	120,000	600,000	120,000
\$40,000 under \$50,000	1,100,000	5,500,000	900,000	4,500,000	380,000	500,000	8,000	24,000	160,000	24,000	96,000	480,000	96,000
\$50,000 under \$100,000	600,000	3,000,000	500,000	2,500,000	200,000	2,500,000	4,000	12,000	80,000	4,000	16,000	80,000	16,000
\$100,000 under \$200,000	300,000	1,500,000	250,000	1,250,000	100,000	1,250,000	2,000	6,000	40,000	2,000	8,000	40,000	8,000
\$200,000 under \$500,000	150,000	750,000	120,000	600,000	50,000	600,000	1,000	3,000	20,000	1,000	4,000	20,000	4,000
\$500,000 under \$1,000,000	75,000	375,000	60,000	300,000	25,000	300,000	500	1,500	10,000	500	2,000	10,000	2,000
\$1,000,000 or more	1,357	2,866,017	1,048	356,772	1,336	168,649	3	28	285	3,978	151	2,335	151
Taxable returns, total	64,621,267	1,044,445,707	75,660,211	886,518,981	42,569,233	48,588,111	284,780	1,000,799	7,862,035	1,632,320	5,908,907	26,497,554	5,538,948
Under \$2,000	71,385	179,659	62,654	148,654	20,889	20,889	—	—	1,549	3,301	410	1,750	376
\$2,000 under \$4,000	3,849,899	19,086,887	3,587,941	11,506,557	1,106,853	847,787	13,802	13,038	7,721	8,415	143,664	356,845	143,511
\$4,000 under \$6,000	6,093,604	30,729,319	5,267,330	25,610,923	2,511,884	2,172,395	28,058	64,926	62,635	10,322	554,014	1,642,260	533,984
\$6,000 under \$8,000	6,735,444	40,435,691	5,607,390	32,200,917	2,850,197	3,185,833	53,039	153,298	368,414	55,195	592,720	2,232,304	528,863
\$8,000 under \$10,000	6,006,275	36,895,784	5,485,167	27,562,396	2,228,315	3,247,143	32,497	90,268	512,608	72,054	448,882	2,239,452	427,113
\$10,000 under \$12,000	5,613,129	32,859,826	5,214,558	24,743,037	2,244,176	3,244,176	31,239	93,501	625,402	87,737	376,390	2,015,562	368,064
\$12,000 under \$14,000	5,231,115	29,386,410	4,841,067	22,762,800	2,321,258	3,400,744	14,589	94,830	788,033	116,732	315,040	2,015,562	368,064
\$14,000 under \$16,000	4,793,840	26,400,000	4,300,000	20,000,000	2,000,000	3,000,000	13,000	39,000	260,000	13,000	52,000	260,000	52,000
\$16,000 under \$18,000	4,308,674	23,678,000	3,915,407	17,869,967	1,869,700	2,869,700	11,440	34,440	229,712	12,671	50,688	250,987	47,672
\$18,000 under \$20,000	3,896,617	21,207,373	3,481,815	16,000,000	1,600,000	2,400,000	10,000	30,000	200,000	10,000	40,000	200,000	40,000
\$20,000 under \$25,000	3,615,425	19,000,000	3,261,815	15,000,000	1,500,000	2,200,000	9,000	27,000	180,000	9,000	36,000	180,000	36,000
\$25,000 under \$30,000	3,142,425	16,000,000	2,842,425	13,000,000	1,300,000	1,900,000	8,000	24,000	160,000	8,000	32,000	160,000	32,000
\$30,000 under \$40,000	2,600,000	13,000,000	2,300,000	11,000,000	1,100,000	1,600,000	7,000	21,000	140,000	7,000	28,000	140,000	28,000
\$40,000 under \$50,000	2,100,000	10,000,000	1,900,000	9,000,000	900,000	1,300,000	6,000	18,000	120,000	6,000	24,000	120,000	24,000
\$50,000 under \$100,000	1,100,000	5,500,000	900,000	4,500,000	400,000	500,000	4,000	12,000	80,000	4,000	16,000	80,000	16,000
\$100,000 under \$200,000	600,000	3,000,000	500,000	2,500,000	200,000	2,500,000	2,000	6,000	40,000	2,000	8,000	40,000	8,000
\$200,000 under \$500,000	300,000	1,500,000	250,000	1,250,000	100,000	1,250,000	1,000	3,000	20,000	1,000	4,000	20,000	4,000
\$500,000 or more	1,357	2,866,017	1,048	356,772	1,336	168,649	3	28	285	3,978	151	2,335	151
Total non-taxable returns	20,240,022	49,449,980	16,850,524	44,479,549	6,888,088	4,787,038	47,571	121,834	434,103	82,714	1,303,233	3,314,795	1,462,674
All returns, summary	23,935,751	51,273,177	29,400,485	49,948,538	7,453,915	5,164,015	48,272	118,073	238,084	44,488	1,276,244	3,157,351	1,217,823
Under \$5,000	18,000,000	45,000,000	15,000,000	37,500,000	5,000,000	5,000,000	30,000	100,000	200,000	30,000	1,000,000	2,000,000	400,000
\$5,000 under \$10,000	14,551,300	80,695,556	12,400,714	55,249,389	7,960,535	7,960,535	62,507	240,500	1,533,677	223,121	1,008,889	5,847,914	865,262
\$10,000 under \$15,000	11,197,191	59,184,433	9,582,912	47,556,079	7,182,846	6,888,505	26,716	89,721	514,514	325,033	673,603	3,983,913	606,952
\$15,000 under \$20,000	13,953,141	48,990,023	12,848,312	37,403,165	12,282,305	21,403,832	33,231	234,126	3,305,422	946,979	1,000,077	7,392,036	955,575
\$20,000 or more	1,682,319	8,827,087	1,449,959	6,748,573	2,383,768	3,799,841	1,010	3,010	20,010	1,010	4,010	20,010	4,010

Footnotes at end of table

Table 16--All Returns: Computation of Adjusted Gross Income--Continued

[All figures are estimates based on sample--Money amounts are in thousands of dollars]

Size of adjusted gross income	Fully taxable persons and annuities				Partially taxable persons and annuities				Nontaxable persons and annuities				Total				Domestic and foreign dividends received			
	Reported on Schedule E				Persons and annuities--Continued				Persons and annuities--Continued				Total				Domestic and foreign dividends received			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	5,094,303	22,802,481	990,700	3,646,035	668,820	2,988,267	1,733,720	411,436	1,176,608	13,595,328	25,969,879	13,000,309	1,457,935	45,788	9,039,756	24,461,943				
Under \$2,000	142,293	285,468	33,881	65,381	17,795	61,075	20,375	41,717	175,439	20,375	390,793	531,240	45,788	380,718	335,005					
\$2,000 under \$4,000	1,208,145	3,171,711	255,743	733,948	139,403	553,947	116,033	34,397	116,033	196,187	411,383	743,893	63,181	508,408	356,203					
\$4,000 under \$6,000	1,038,445	2,747,111	215,743	583,445	116,033	300,445	116,033	34,397	116,033	196,187	411,383	743,893	63,181	508,408	356,203					
\$6,000 under \$8,000	734,982	2,033,946	143,648	482,660	65,844	207,857	114,858	34,397	116,033	196,187	411,383	743,893	63,181	508,408	356,203					
\$8,000 under \$10,000	479,113	2,090,984	81,745	386,680	37,955	323,360	259,959	37,955	323,360	259,959	37,955	323,360	259,959	37,955	323,360					
\$10,000 under \$12,000	389,945	1,380,940	67,875	248,260	31,965	124,260	124,260	31,965	124,260	124,260	31,965	124,260	124,260	31,965	124,260					
\$12,000 under \$14,000	325,440	1,153,077	49,299	184,965	25,912	104,965	104,965	25,912	104,965	104,965	25,912	104,965	104,965	25,912	104,965					
\$14,000 under \$16,000	289,639	1,034,657	44,160	164,965	23,913	94,965	94,965	23,913	94,965	94,965	23,913	94,965	94,965	23,913	94,965					
\$16,000 under \$18,000	247,184	1,270,877	37,184	147,877	20,736	87,877	87,877	20,736	87,877	87,877	20,736	87,877	87,877	20,736	87,877					
\$18,000 under \$20,000	182,594	1,164,261	23,913	131,652	13,913	61,652	61,652	13,913	61,652	61,652	13,913	61,652	61,652	13,913	61,652					
\$20,000 under \$22,000	147,184	1,164,261	19,184	101,652	11,184	51,652	51,652	11,184	51,652	51,652	11,184	51,652	51,652	11,184	51,652					
\$22,000 under \$24,000	124,445	1,164,261	16,445	81,652	9,445	41,652	41,652	9,445	41,652	41,652	9,445	41,652	41,652	9,445	41,652					
\$24,000 under \$26,000	101,652	1,164,261	13,652	61,652	7,652	31,652	31,652	7,652	31,652	31,652	7,652	31,652	31,652	7,652	31,652					
\$26,000 under \$28,000	81,652	1,164,261	11,652	51,652	6,652	21,652	21,652	6,652	21,652	21,652	6,652	21,652	21,652	6,652	21,652					
\$28,000 under \$30,000	61,652	1,164,261	9,652	41,652	5,652	11,652	11,652	5,652	11,652	11,652	5,652	11,652	11,652	5,652	11,652					
\$30,000 under \$32,000	41,652	1,164,261	7,652	31,652	4,652	1,652	1,652	4,652	1,652	1,652	4,652	1,652	1,652	4,652	1,652					
\$32,000 under \$34,000	21,652	1,164,261	5,652	11,652	3,652	1,652	1,652	3,652	1,652	1,652	3,652	1,652	1,652	3,652	1,652					
\$34,000 under \$36,000	11,652	1,164,261	3,652	6,652	2,652	1,652	1,652	2,652	1,652	1,652	2,652	1,652	1,652	2,652	1,652					
\$36,000 under \$38,000	6,652	1,164,261	2,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$38,000 under \$40,000	3,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$40,000 under \$42,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$42,000 under \$44,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$44,000 under \$46,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$46,000 under \$48,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$48,000 under \$50,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$50,000 under \$52,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$52,000 under \$54,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$54,000 under \$56,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$56,000 under \$58,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$58,000 under \$60,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$60,000 under \$62,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$62,000 under \$64,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$64,000 under \$66,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$66,000 under \$68,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$68,000 under \$70,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$70,000 under \$72,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$72,000 under \$74,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$74,000 under \$76,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$76,000 under \$78,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$78,000 under \$80,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$80,000 under \$82,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$82,000 under \$84,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$84,000 under \$86,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$86,000 under \$88,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$88,000 under \$90,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$90,000 under \$92,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$92,000 under \$94,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$94,000 under \$96,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$96,000 under \$98,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$98,000 under \$100,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$100,000 under \$102,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$102,000 under \$104,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$104,000 under \$106,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$106,000 under \$108,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$108,000 under \$110,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$110,000 under \$112,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652					
\$112,000 under \$114,000	1,652	1,164,261	1,652	6,652	1,652	1,652	1,652	1												

Table 1.5—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent				Royalty				Sales of capital assets			
	Net income		Net loss		Net income		Net loss		Capital gain portion of depreciation on Form 140		Capital gain portion of returns from retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(30)	3,811,763	9,097,750	2,879,114	5,246,977	609,369	2,138,527	32,460	111,100	695,332	68,743	695,586
Under \$2,000	206,228	284,745	159,900	835,113	31,505	61,739	433	8,181	21,081	23,081	1,018	202,640
\$2,000 under \$4,000	352,918	445,766	128,002	139,210	33,222	55,659	407	1,670	62,573	7,097	2,215	18,848
\$4,000 under \$6,000	186,771	240,711	60,160	100,160	14,355	25,465	139	5,392	32,298	4,498	270	—
\$6,000 under \$8,000	365,271	490,371	148,070	190,130	40,355	55,659	139	1,819	62,573	7,097	2,215	18,848
\$8,000 under \$10,000	250,693	472,056	193,860	250,693	40,355	55,659	139	1,819	62,573	7,097	2,215	18,848
\$10,000 under \$12,000	247,709	523,064	193,860	250,693	40,355	55,659	139	1,819	62,573	7,097	2,215	18,848
\$12,000 under \$14,000	255,029	565,107	181,180	301,460	40,355	55,659	139	1,819	62,573	7,097	2,215	18,848
\$14,000 under \$16,000	249,095	451,203	215,803	301,460	40,355	55,659	139	1,819	62,573	7,097	2,215	18,848
\$16,000 under \$18,000	186,719	322,606	210,796	277,778	28,090	60,469	1,007	2,260	54,949	9,265	1,476	1,476
\$18,000 under \$20,000	179,873	279,873	246,908	498,891	51,539	140,450	2,729	2,382	108,381	53,253	10,679	1,384
\$20,000 under \$25,000	233,667	662,286	245,048	429,661	46,953	127,426	5,167	8,671	62,147	26,062	5,559	1,657
\$25,000 under \$30,000	113,283	333,919	798,391	798,391	65,001	324,380	4,653	21,090	126,441	42,245	7,698	32,099
\$30,000 under \$50,000	350,765	1,112,853	1,112,853	1,112,853	15,756	291,468	1,537	19,814	2,274	1,020	2,274	1,020
\$50,000 under \$100,000	145,260	563,427	27,248	189,984	5,007	190,414	523	9,443	3,194	1,501	1,573	1,573
\$100,000 under \$200,000	9,787	196,790	5,793	69,554	5,007	190,414	523	9,443	3,194	1,501	1,573	1,573
\$200,000 under \$500,000	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185
\$500,000 under \$1,000,000	1,386	16,081	271	13,424	311	88,727	40	1,381	4	4	3,054	8
\$1,000,000 or more	3,194,762	7,914,903	2,461,997	4,249,938	520,002	1,982,522	29,570	103,819	791,849	279,141	64,829	183,590
Taxable returns, total	1,421	10,085	2,722	99,350	600	5,770	26	4,763	18	213	—	—
Under \$2,000	59,695	81,412	25,053	13,389	3,389	18,884	—	—	38,182	2,138	—	—
\$2,000 under \$4,000	109,695	141,422	35,938	23,969	13,389	18,884	—	—	60,232	8,847	—	—
\$4,000 under \$6,000	306,338	469,821	119,397	134,329	37,719	52,919	28	2,816	54,379	17,615	—	—
\$6,000 under \$8,000	234,517	463,450	178,308	188,885	43,857	52,919	337	2,816	54,379	17,615	—	—
\$8,000 under \$10,000	253,262	443,963	163,121	240,891	26,416	46,221	1,469	—	54,379	17,615	—	—
\$10,000 under \$12,000	253,262	443,963	163,121	240,891	26,416	46,221	1,469	—	54,379	17,615	—	—
\$12,000 under \$14,000	242,522	542,467	178,076	286,303	38,259	112,412	1,478	—	54,379	17,615	—	—
\$14,000 under \$16,000	228,625	384,972	216,534	275,863	31,134	45,224	3,791	—	54,379	17,615	—	—
\$16,000 under \$18,000	161,816	209,244	272,101	272,101	25,847	39,148	1,807	—	54,379	17,615	—	—
\$18,000 under \$20,000	133,862	161,816	272,101	272,101	25,847	39,148	1,807	—	54,379	17,615	—	—
\$20,000 under \$25,000	250,201	641,725	234,138	413,068	46,951	121,110	5,182	—	54,379	17,615	—	—
\$25,000 under \$30,000	250,201	641,725	234,138	413,068	46,951	121,110	5,182	—	54,379	17,615	—	—
\$30,000 under \$50,000	947,658	1,959,864	755,246	1,261,516	51,460	390,421	2,689	—	54,379	17,615	—	—
\$50,000 under \$100,000	173,686	1,221,590	124,086	485,252	51,460	390,421	2,689	—	54,379	17,615	—	—
\$100,000 under \$200,000	45,103	557,562	27,079	167,709	15,720	250,770	1,637	—	54,379	17,615	—	—
\$200,000 under \$500,000	11,119	248,513	1,654	84,831	1,654	278,644	523	—	54,379	17,615	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	54,379	17,615	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	54,379	17,615	—	—
Total taxable returns	787,001	1,182,847	417,117	997,959	88,587	158,005	2,980	7,281	103,474	17,627	3,914	5,405
All returns, summary	733,096	975,559	372,016	881,019	99,049	140,960	8,853	12,360	10,953	10,953	13,145	18,985
\$2,000 under \$4,000	762,281	1,251,002	394,096	458,895	94,181	83,344	2,297	4,655	155,026	31,354	7,728	10,544
\$4,000 under \$6,000	1,381,962	1,381,962	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$6,000 under \$8,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$8,000 under \$10,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$10,000 under \$12,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$12,000 under \$14,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$14,000 under \$16,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$16,000 under \$18,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$18,000 under \$20,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$20,000 under \$25,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$25,000 under \$30,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$30,000 under \$50,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$50,000 under \$100,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$100,000 under \$200,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$200,000 under \$500,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$500,000 under \$1,000,000	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286
\$1,000,000 or more	1,214,973	1,214,973	472,396	728,885	96,703	202,039	4,349	1,656	135,770	26,449	12,552	13,286

Footnotes at end of table

## Individual Returns/1976 • Returns Filed and Sources of Income

Table 1.0—All returns: Comparison of Adjusted Gross Income—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets—Continued										Sales of capital assets reported on Schedule D—Continued											
	Returns with short-term capital gains or losses—Continued					Sales of capital assets with long-term capital gains or losses					Returns with long-term capital gains or losses					Returns with long-term capital gains or losses						
	Post-1959 short-term capital loss carryover	Number of returns	Amount	Number of returns	Amount	Post-1959 long-term capital loss carryover	Number of returns	Amount	Post-1959 long-term capital loss carryover	Number of returns	Post-1959 long-term capital loss carryover	Number of returns	Amount	Post-1959 long-term capital loss carryover	Number of returns	Post-1959 long-term capital loss carryover	Number of returns	Amount	Post-1959 long-term capital loss carryover	Number of returns		
All returns, total	922,854	10,210,341	671,233	1,216,671	887,618	5,848,951	42,808	386,415	1,011,016	10,731,463	5,159,131	36,239,429	2,164,264	13,228,862	10,731,463	5,159,131	36,239,429	2,164,264	13,228,862	10,731,463	5,159,131	
Under \$2,000	99,627	1,789,086	26,782	85,250	31,200	751,820	1,016	34,786	47,111	1,039,360	284,034	1,854,936	95,805	1,126,556	1,039,360	284,034	1,854,936	95,805	1,126,556	1,039,360	284,034	
\$2,000 under \$4,000	66,927	1,488,434	8,860	11,907	11,569	55,957	794	7,662	27,630	1,039,360	284,034	1,854,936	66,943	1,258,376	1,039,360	284,034	1,854,936	66,943	1,258,376	1,039,360	284,034	
\$4,000 under \$6,000	72,224	1,448,919	20,035	26,963	15,569	55,957	794	7,662	27,630	1,039,360	284,034	1,854,936	89,223	1,033,698	1,039,360	284,034	1,854,936	89,223	1,033,698	1,039,360	284,034	
\$6,000 under \$8,000	75,218	1,448,919	20,035	26,963	15,569	55,957	794	7,662	27,630	1,039,360	284,034	1,854,936	96,260	1,033,698	1,039,360	284,034	1,854,936	96,260	1,033,698	1,039,360	284,034	
\$8,000 under \$10,000	75,218	1,448,919	20,035	26,963	15,569	55,957	794	7,662	27,630	1,039,360	284,034	1,854,936	96,260	1,033,698	1,039,360	284,034	1,854,936	96,260	1,033,698	1,039,360	284,034	
\$10,000 under \$12,000	53,781	506,094	26,227	31,767	41,590	155,154	2,644	38,752	43,388	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$12,000 under \$14,000	47,195	638,630	23,728	27,460	21,889	168,194	1,677	32,450	40,738	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$14,000 under \$16,000	48,498	688,749	23,663	27,460	21,889	168,194	1,677	32,450	40,738	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$16,000 under \$18,000	37,544	514,215	36,441	44,136	51,629	129,619	1,677	32,450	40,738	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$18,000 under \$20,000	72,231	910,815	83,738	71,200	108,083	603,671	4,099	29,966	38,752	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$20,000 under \$25,000	58,638	596,025	14,163	67,084	67,084	389,899	6,073	34,779	43,388	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$25,000 under \$30,000	90,032	562,405	125,652	212,889	168,194	1,677	32,450	40,738	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	331,313	
\$30,000 under \$50,000	14,751	298,562	22,994	146,437	29,408	141,616	1,420	23,672	38,752	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	1,338,172	108,431	693,948	331,313	331,313	
\$50,000 under \$100,000	178	19,464	1,279	21,826	21,826	40,738	16	5,217	324	147,841	1,020	1,349,740	14,052	11,604,429	1,020	1,349,740	14,052	11,604,429	1,020	1,349,740	14,052	11,604,429
Taxable returns, total	738,447	7,312,068	616,731	1,105,995	790,384	4,553,495	40,263	337,218	900,662	8,639,650	4,367,049	1,823,545	11,604,429	11,604,429	4,367,049	1,823,545	11,604,429	11,604,429	4,367,049	1,823,545	11,604,429	
Under \$2,000	241	24,786	6,408	20,393	750	96,684	46	257	177	12,302	16,289	638,456	120	20,403	16,289	638,456	120	20,403	16,289	638,456		
\$2,000 under \$4,000	57,906	789,605	7,290	5,136	11,836	34,751	315	7,272	1,036	154,393	47,231	128,003	21,235	38,059	47,231	128,003	21,235	38,059	47,231	128,003		
\$4,000 under \$6,000	59,020	480,869	22,860	20,858	22,206	83,303	1,444	1,153	1,960	120,660	284,654	782,318	83,254	214,189	284,654	782,318	83,254	214,189	284,654	782,318		
\$6,000 under \$8,000	60,054	291,381	41,331	35,504	32,247	150,737	1,456	5,676	28,028	200,465	284,654	782,318	88,328	354,711	284,654	782,318	88,328	354,711	284,654	782,318		
\$8,000 under \$10,000	50,627	491,327	23,678	23,949	36,681	123,597	1,444	38,836	43,373	274,062	366,758	1,372,611	104,955	367,405	366,758	1,372,611	104,955	367,405	366,758	1,372,611		
\$10,000 under \$12,000	48,828	619,399	22,727	25,460	32,136	91,520	1,372	24,500	37,177	280,712	304,716	1,270,489	86,950	397,940	304,716	1,270,489	86,950	397,940	304,716	1,270,489		
\$12,000 under \$14,000	46,481	454,509	27,256	38,830	47,134	208,319	1,231	16,186	54,342	365,844	283,945	1,493,159	120,656	532,761	365,844	1,493,159	120,656	532,761	365,844	1,493,159		
\$14,000 under \$16,000	36,837	149,163	39,553	44,011	50,799	127,763	1,658	9,377	57,900	365,844	283,945	1,493,159	119,328	467,963	365,844	1,493,159	119,328	467,963	365,844	1,493,159		
\$16,000 under \$18,000	59,224	570,847	71,804	60,998	86,676	316,466	6,073	34,779	67,084	331,313	331,313	1,338,172	216,522	1,184,535	331,313	1,338,172	216,522	1,184,535	331,313	1,338,172		
\$18,000 under \$20,000	69,295	549,751	129,865	209,265	164,662	67,084	9,796	87,201	210,027	1,639,360	982,192	6,948,568	411,971	2,964,426	1,639,360	982,192	6,948,568	411,971	2,964,426	1,639,360	982,192	
\$20,000 under \$25,000	51,074	625,940	75,882	242,187	105,137	393,254	4,853	73,121	133,023	1,612,659	333,357	5,115,906	185,981	1,874,326	1,612,659	333,357	5,115,906	185,981	1,874,326	1,612,659	333,357	
\$25,000 under \$50,000	14,699	225,847	22,122	146,233	29,291	414,787	1,414	23,602	38,662	331,313	331,313	1,338,172	43,986	3,664,928	331,313	1,338,172	43,986	3,664,928	331,313	1,338,172		
\$50,000 under \$100,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
\$100,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
Total taxable returns	184,407	2,668,273	54,902	111,276	97,235	1,296,457	2,545	49,197	110,354	1,791,813	872,666	3,915,360	240,719	2,066,453	1,791,813	872,666	3,915,360	240,719	2,066,453	1,791,813	872,666	
All returns summary	229,870	2,681,635	43,701	103,564	58,146	871,120	2,796	42,468	96,798	1,772,915	719,949	3,948,881	200,546	1,463,677	719,949	3,948,881	200,546	1,463,677	719,949	3,948,881		
\$5,000 under \$10,000	114,337	1,995,174	84,609	70,991	85,557	586,495	2,899	13,681	73,132	677,668	987,916	2,771,353	244,209	978,470	987,916	2,771,353	244,209	978,470	987,916	2,771,353		
\$10,000 under \$15,000	123,249	1,583,217	69,237	79,956	104,973	417,311	2,616	41,980	133,760	834,960	884,562	3,055,877	275,945	1,286,105	834,960	884,562	3,055,877	275,945	1,286,105	834,960	884,562	
\$15,000 under \$20,000	292,134	3,101,384	388,511	856,391	508,718	3,485,284	26,675	260,957	558,349	8,863,913	2,075,186	26,557,679	1,147,007	8,065,108	8,863,913	2,075,186	26,557,679	1,147,007	8,065,108	8,863,913	2,075,186	

Footnotes at end of table





Table 1.5—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Farmer			Partnership			Estate or trust				
	Net profit		Net loss	Net profit		Net loss	Net profit		Net loss		
	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns		
(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	1,341,989	10,938,735	1,477,501	6,882,954	15,960,207	1,014,206	7,977,327	793,094	3,087,312	47,469	215,905
Under \$2,000	123,839	288,449	2,424,844	71,259	181,854	91,417	2,086,890	41,660	56,590	6,520	93,182
\$2,000 under \$4,000	125,072	386,444	315,647	242,298	322,691	105,168	54,995	78,078	1,524	1,058	1,058
\$4,000 under \$8,000	108,555	371,719	121,217	393,865	66,291	35,796	121,839	78,819	1,524	1,058	1,058
\$8,000 under \$10,000	108,555	448,473	120,889	393,865	66,291	35,796	121,839	78,819	1,524	1,058	1,058
\$10,000 under \$12,000	92,468	467,349	92,468	300,299	112,991	542,356	36,021	56,070	43,541	1,602	2,668
\$12,000 under \$14,000	89,886	584,300	106,411	251,890	82,616	426,990	85,372	30,611	76,990	1,965	19,552
\$14,000 under \$16,000	83,669	652,112	87,668	258,515	66,259	598,122	43,522	100,609	28,737	3,904	5,914
\$16,000 under \$18,000	61,397	520,552	67,757	170,383	72,590	558,166	58,155	37,096	121,457	3,386	5,914
\$18,000 under \$20,000	37,196	970,632	108,847	70,382	1,029,138	107,334	344,834	61,473	181,507	5,164	20,518
\$20,000 under \$25,000	71,796	1,183,971	121,222	196,802	1,442,129	89,722	275,761	53,149	137,444	6,127	16,127
\$25,000 under \$30,000	195,765	1,065,493	84,925	455,595	269,316	3,903,334	176,817	118,454	463,015	1,791	3,419
\$30,000 under \$50,000	105,762	2,258,408	34,531	373,884	186,306	5,204,477	125,116	459,320	469,015	1,791	3,419
\$50,000 under \$100,000	6,669	308,366	10,559	202,821	53,163	2,635,500	41,886	879,052	20,779	292,755	2,230
\$100,000 under \$200,000	1,337	117,125	2,616	117,125	1,945	1,996,634	10,889	50,266	5,003	181,419	575
\$200,000 under \$1,000,000	44	4,806	188	23,036	374	178,672	533	850	58,869	34	3,375
\$1,000,000 or more	842,893	8,252,251	938,814	3,519,329	1,357,391	18,834,330	946,155	5,622,572	688,721	2,860,422	10,932
Taxable returns, total	339	5,029	1,641	66,131	601	17,787	3,987	458,664	13,051	22,889	54
Under \$2,000	17,538	23,905	4,504	10,148	5,426	6,358	7,832	24,146	33,842	49,510	**
\$2,000 under \$4,000	41,401	97,625	27,143	98,852	34,113	104,777	14,076	23,848	38,648	115,529	199
\$4,000 under \$8,000	59,366	169,207	71,271	165,210	67,530	241,688	19,109	73,758	86,956	143,745	392
\$8,000 under \$10,000	78,723	415,675	82,404	253,994	104,944	294,522	19,379	45,816	64,810	4,866	32
\$10,000 under \$12,000	82,404	415,675	82,404	253,994	104,944	294,522	19,379	45,816	64,810	4,866	32
\$12,000 under \$14,000	82,404	415,675	82,404	253,994	104,944	294,522	19,379	45,816	64,810	4,866	32
\$14,000 under \$16,000	59,366	169,207	71,271	165,210	67,530	241,688	19,109	73,758	86,956	143,745	392
\$16,000 under \$18,000	41,401	97,625	27,143	98,852	34,113	104,777	14,076	23,848	38,648	115,529	199
\$18,000 under \$20,000	1,401	2,616	3,059	16,131	5	17,787	3,987	458,664	13,051	22,889	54
\$20,000 under \$25,000	86,791	891,797	106,470	351,550	135,382	1,007,103	105,006	315,466	58,810	155,413	4,985
\$25,000 under \$30,000	70,911	972,638	61,659	180,604	116,468	1,397,892	97,787	252,866	53,079	228,752	6,453
\$30,000 under \$40,000	102,067	2,175,018	82,828	413,086	264,059	3,861,962	174,123	793,647	115,073	448,664	1,664
\$40,000 under \$50,000	38,391	1,244,015	34,340	367,430	188,070	5,298,301	134,299	1,523,254	65,589	454,588	5,693
\$50,000 under \$100,000	1,337	117,125	2,616	117,125	1,945	1,996,634	10,889	7,066	5,003	181,419	575
\$100,000 under \$200,000	44	4,806	188	23,036	374	178,672	533	118,156	337	30,866	34
\$200,000 or more	488,886	2,686,384	538,737	3,385,626	241,082	825,877	168,151	2,385,165	94,373	228,890	11,765
Total nontaxable returns	488,886	2,686,384	538,737	3,385,626	241,082	825,877	168,151	2,385,165	94,373	228,890	11,765
All returns, summary	326,034	625,145	419,668	2,636,910	177,753	409,107	138,108	2,532,673	114,601	168,624	10,267
Under \$5,000	288,839	291,742	344,902	2,460,808	89,158	1,066,158	161,554	2,352,514	158,775	409,369	2,109
\$5,000 under \$10,000	108,555	371,719	121,217	393,865	66,291	315,647	35,796	121,839	78,819	1,524	1,058
\$10,000 under \$20,000	120,612	609,901	121,406	586,808	200,039	1,407,500	329,432	737,887	239,079	6,000	6,000
\$20,000 or more	320,614	6,091,996	305,702	17,668,054	781,500	15,766,553	561,913	4,694,368	326,675	1,961,777	22,024

Footnotes at end of table

Table 1.6—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporations				Other sources <sup>1</sup>				Statutory adjustments			
	Net profit		Net loss		Net income		Net loss		Total		Soc. sec.	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	388,757	4,050,489	254,223	2,174,503	3,246,159	3,520,817	222,018	3,804,776	8,963,775	16,284,275	48,200	1,383,037
Under \$2,000												
\$2,000 under \$4,000	16,941	122,066	33,881	732,141	109,055	67,217	35,789	2,590,666	135,552	405,365	58,200	230,253
\$4,000 under \$6,000	22,128	178,821	8,052	37,821	198,247	127,586	18,382	48,882	244,208	507,170	59,175	222,558
\$6,000 under \$8,000	14,789	110,919	6,816	25,378	134,965	94,865	10,725	24,882	329,511	520,516	72,025	262,495
\$8,000 under \$10,000	10,966	77,066	21,046	109,109	122,111	143,122	8,610	30,536	536,236	998,042	59,334	172,025
\$10,000 under \$12,000	9,439	29,574	10,554	64,533	229,756	199,373	16,078	108,094	61,356	96,062	31,063	81,791
\$12,000 under \$14,000		16,916		30,004	241,887	205,388	4,896	13,764	738,215	1,065,179	116,934	111,671
\$14,000 under \$16,000		54,841		37,653	228,890	282,566	9,797	13,383	858,049	1,068,222	37,991	61,887
\$16,000 under \$18,000		54,841		37,653	228,890	282,566	9,797	13,383	858,049	1,068,222	37,991	61,887
\$18,000 under \$20,000		63,179		39,366	239,416	275,960	12,479	29,485	840,600	951,223	13,200	21,918
\$20,000 under \$25,000		126,514		89,165	416,310	304,342	24,178	75,495	1,289,455	2,140,690	38,622	72,550
\$25,000 under \$30,000		166,073		138,163	276,658	350,348	12,683	60,475	1,568,287	2,566,636	21,633	45,414
\$30,000 under \$50,000		81,180		37,913	319,913	505,976	28,759	127,512	1,023,354	2,407,121	13,077	20,728
\$50,000 under \$100,000		18,605		118,871	1,052,548	1,558,940	5,149	81,261	62,450	292,897	281	412
\$100,000 under \$500,000		5,462		72,506	5,740	75,853	1,612	61,778	10,025	58,486	30	44
\$500,000 under \$1,000,000		16,133		2,429	2,429	2,429	2,429	10,025	10,025	10,025	44	255
\$1,000,000 or more		212,482		21,243	320	19,229	85	10,732	241	12,000	11	67
Taxable returns, total	347,223	3,816,339	168,899	1,208,603	2,822,997	3,170,026	151,607	1,098,833	8,217,788	14,709,677	322,236	789,857
Under \$2,000		862		69,296	1,015	4,621	1,789	295,942	1,372	4,830		314
\$2,000 under \$4,000		11,207		14,963	19,462	25,530	1,659	5,070	86,367	120,776		6,397
\$4,000 under \$6,000		15,372		21,615	150,600	129,314	5,753	22,416	424,303	591,057		26,915
\$6,000 under \$8,000		27,996		18,754	139,085	139,085	7,024	12,103	546,414	908,373		48,191
\$8,000 under \$10,000		20,713		50,307	230,478	197,096	13,750	79,816	359,600	851,776		31,063
\$10,000 under \$12,000					229,175	182,937	3,265	7,134	724,799	1,048,993		95,052
\$12,000 under \$14,000		15,239		34,964	227,588	227,588	6,939	27,753	885,739	986,538		111,669
\$14,000 under \$16,000		60,697		17,817	276,981	276,981	11,272	26,763	688,975	846,405		18,075
\$16,000 under \$20,000		17,264		3,518	238,486	222,768	9,438	27,753	885,739	986,538		111,669
\$20,000 under \$25,000		13,236		11,615	174,532	174,532	12,445	26,763	688,975	846,405		18,075
\$25,000 under \$30,000		33,226		116,555	271,691	347,023	12,445	56,338	1,538,351	2,130,525		201,861
\$30,000 under \$50,000		79,776		264,574	592,165	592,165	38,937	138,324	2,388,581	3,938,581		465,791
\$50,000 under \$100,000		58,125		191,076	1,058,958	1,058,958	16,847	124,771	985,741	2,388,581		273,605
\$100,000 under \$500,000		18,801		117,781	25,541	155,882	5,138	90,458	62,316	290,173		412
\$500,000 under \$1,000,000		6,612		95,594	5,719	74,775	11,930	84,339	66,617	18,365		31,641
\$1,000,000 or more		216		212,462	172	21,243	85	10,732	241	6,201		67
Total nontaxable returns	41,534	234,150		965,900	433,162	350,391	71,211	2,505,943	650,997	1,574,598	146,874	573,980
At returns, summary												
\$5,000 under \$10,000		40,488		159,886	48,037	791,438	59,654	2,666,443	566,343	1,290,751	137,667	537,947
\$10,000 under \$15,000		35,283		110,969	23,912	566,207	21,652	1,314,785	2,098,435	2,098,435	175,044	123,333
\$15,000 under \$20,000		106,995		27,917	102,578	558,358	28,920	1,688,956	1,688,956	1,688,956	286,132	254,118
\$20,000 under \$25,000		111,111		111,111	111,111	111,111	111,111	111,111	111,111	111,111	111,111	111,111
\$25,000 or more		229,986		3,521,476	1,146,236	1,842,136	89,521	588,186	3,698,974	7,871,893	74,498	144,179

Footnotes at end of table



Table 1.6—All Returns: Computation of Adjusted Gross Income—Continued  
(All figures are estimates based on sample—money amounts are in thousands of dollars)

Size of adjusted gross income	Lump-sum distributions not included in adjusted gross income			Adjusted gross income plus excluded lump-sum distributions			Total			Income claimed abroad		
	Number of returns	Amount	(89)	Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)
All returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	3,995	2,152		8,993,048	3,279,843		47,422	652,278		47,422	652,278	
\$2,000 under \$4,000	15,207	13,816		8,966,096	44,940,963		7,310	102,745		7,310	102,745	
\$4,000 under \$6,000	2,446	6,757		8,812,258	57,294,262		13,016	186,655		13,016	186,655	
\$6,000 under \$8,000	12,145	32,265		6,135,504	67,333,432		12,896	173,012		12,896	173,012	
\$8,000 under \$10,000	15,078	32,265		5,935,105	67,333,432		11,470	169,967		11,470	169,967	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		7,739	121,626		7,739	121,626	
\$12,000 under \$14,000	9,646	30,221		5,935,105	67,333,432		7,739	121,626		7,739	121,626	
\$14,000 under \$16,000	15,027	63,626		4,891,855	79,707,973		4,432	118,278		4,432	118,278	
\$16,000 under \$18,000	6,643	38,737		3,689,727	47,305,561		3,689	47,305		3,689	47,305	
\$18,000 under \$20,000	9,724	29,690		3,689,727	47,305,561		3,689	47,305		3,689	47,305	
\$20,000 under \$25,000	29,022	129,418		3,689,727	47,305,561		3,689	47,305		3,689	47,305	
\$25,000 under \$30,000	7,126	104,072		488,004	62,515,349		6,666	122,604		6,666	122,604	
\$30,000 under \$40,000	1,272	38,578		185,142	24,213,068		1,303	185,142		1,303	185,142	
\$40,000 under \$50,000	5,860	4,860		4,047	2,659,438		20	180		20	180	
\$50,000 under \$100,000	74	1,182		1,357	2,867,199		11	6,135		11	6,135	
\$100,000 or more	141,835	607,847		64,421,113	1,005,046,976		64,118	2,129,503		63,918	1,018,370	
Taxable returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	16	7,145		71,031	351,419		15	104		15	104	
\$2,000 under \$4,000	6,239	13,816		3,949,989	13,093,867		1,248	34,973		1,248	34,973	
\$4,000 under \$6,000	12,134	19,255		6,032,804	30,743,135		1,248	34,973		1,248	34,973	
\$6,000 under \$8,000	15,079	32,265		6,135,504	67,333,432		1,248	34,973		1,248	34,973	
\$8,000 under \$10,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$12,000 under \$14,000	15,027	63,626		4,891,855	79,707,973		1,248	34,973		1,248	34,973	
\$14,000 under \$16,000	6,643	38,737		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$16,000 under \$18,000	9,724	29,690		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$18,000 under \$20,000	29,022	129,418		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$20,000 under \$25,000	7,126	104,072		488,004	62,515,349		1,248	34,973		1,248	34,973	
\$25,000 under \$30,000	1,272	38,578		185,142	24,213,068		1,248	34,973		1,248	34,973	
\$30,000 under \$40,000	5,860	4,860		4,047	2,659,438		1,248	34,973		1,248	34,973	
\$40,000 under \$50,000	74	1,182		1,357	2,867,199		1,248	34,973		1,248	34,973	
\$50,000 or more	141,835	607,847		64,421,113	1,005,046,976		1,248	34,973		1,248	34,973	
Taxable returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	16	7,145		71,031	351,419		15	104		15	104	
\$2,000 under \$4,000	6,239	13,816		3,949,989	13,093,867		1,248	34,973		1,248	34,973	
\$4,000 under \$6,000	12,134	19,255		6,032,804	30,743,135		1,248	34,973		1,248	34,973	
\$6,000 under \$8,000	15,079	32,265		6,135,504	67,333,432		1,248	34,973		1,248	34,973	
\$8,000 under \$10,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$12,000 under \$14,000	15,027	63,626		4,891,855	79,707,973		1,248	34,973		1,248	34,973	
\$14,000 under \$16,000	6,643	38,737		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$16,000 under \$18,000	9,724	29,690		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$18,000 under \$20,000	29,022	129,418		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$20,000 under \$25,000	7,126	104,072		488,004	62,515,349		1,248	34,973		1,248	34,973	
\$25,000 under \$30,000	1,272	38,578		185,142	24,213,068		1,248	34,973		1,248	34,973	
\$30,000 under \$40,000	5,860	4,860		4,047	2,659,438		1,248	34,973		1,248	34,973	
\$40,000 under \$50,000	74	1,182		1,357	2,867,199		1,248	34,973		1,248	34,973	
\$50,000 or more	141,835	607,847		64,421,113	1,005,046,976		1,248	34,973		1,248	34,973	
Taxable returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	16	7,145		71,031	351,419		15	104		15	104	
\$2,000 under \$4,000	6,239	13,816		3,949,989	13,093,867		1,248	34,973		1,248	34,973	
\$4,000 under \$6,000	12,134	19,255		6,032,804	30,743,135		1,248	34,973		1,248	34,973	
\$6,000 under \$8,000	15,079	32,265		6,135,504	67,333,432		1,248	34,973		1,248	34,973	
\$8,000 under \$10,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$12,000 under \$14,000	15,027	63,626		4,891,855	79,707,973		1,248	34,973		1,248	34,973	
\$14,000 under \$16,000	6,643	38,737		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$16,000 under \$18,000	9,724	29,690		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$18,000 under \$20,000	29,022	129,418		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$20,000 under \$25,000	7,126	104,072		488,004	62,515,349		1,248	34,973		1,248	34,973	
\$25,000 under \$30,000	1,272	38,578		185,142	24,213,068		1,248	34,973		1,248	34,973	
\$30,000 under \$40,000	5,860	4,860		4,047	2,659,438		1,248	34,973		1,248	34,973	
\$40,000 under \$50,000	74	1,182		1,357	2,867,199		1,248	34,973		1,248	34,973	
\$50,000 or more	141,835	607,847		64,421,113	1,005,046,976		1,248	34,973		1,248	34,973	
Taxable returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	16	7,145		71,031	351,419		15	104		15	104	
\$2,000 under \$4,000	6,239	13,816		3,949,989	13,093,867		1,248	34,973		1,248	34,973	
\$4,000 under \$6,000	12,134	19,255		6,032,804	30,743,135		1,248	34,973		1,248	34,973	
\$6,000 under \$8,000	15,079	32,265		6,135,504	67,333,432		1,248	34,973		1,248	34,973	
\$8,000 under \$10,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$12,000 under \$14,000	15,027	63,626		4,891,855	79,707,973		1,248	34,973		1,248	34,973	
\$14,000 under \$16,000	6,643	38,737		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$16,000 under \$18,000	9,724	29,690		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$18,000 under \$20,000	29,022	129,418		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$20,000 under \$25,000	7,126	104,072		488,004	62,515,349		1,248	34,973		1,248	34,973	
\$25,000 under \$30,000	1,272	38,578		185,142	24,213,068		1,248	34,973		1,248	34,973	
\$30,000 under \$40,000	5,860	4,860		4,047	2,659,438		1,248	34,973		1,248	34,973	
\$40,000 under \$50,000	74	1,182		1,357	2,867,199		1,248	34,973		1,248	34,973	
\$50,000 or more	141,835	607,847		64,421,113	1,005,046,976		1,248	34,973		1,248	34,973	
Taxable returns, total	146,225	610,275		84,622,460	1,054,501,384		140,426	3,471,958		140,228	2,131,420	
Under \$2,000	16	7,145		71,031	351,419		15	104		15	104	
\$2,000 under \$4,000	6,239	13,816		3,949,989	13,093,867		1,248	34,973		1,248	34,973	
\$4,000 under \$6,000	12,134	19,255		6,032,804	30,743,135		1,248	34,973		1,248	34,973	
\$6,000 under \$8,000	15,079	32,265		6,135,504	67,333,432		1,248	34,973		1,248	34,973	
\$8,000 under \$10,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$10,000 under \$12,000	9,646	30,221		5,935,105	67,333,432		1,248	34,973		1,248	34,973	
\$12,000 under \$14,000	15,027	63,626		4,891,855	79,707,973		1,248	34,973		1,248	34,973	
\$14,000 under \$16,000	6,643	38,737		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$16,000 under \$18,000	9,724	29,690		3,689,727	47,305,561		1,248	34,973		1,248	34,973	
\$18,000 under \$20,000	29,02											

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Farm net profit less loss		Partnership net profit less loss		Small Business Corporation net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Grand total</b> .....	<b>20,249,022</b>	<b>49,449,980</b>	<b>18,850,524</b>	<b>44,479,549</b>	<b>1,037,773</b>	<b>-1,277,241</b>	<b>409,233</b>	<b>-1,520,288</b>	<b>108,858</b>	<b>-731,750</b>
Returns with adjusted gross income, total .....	19,708,805	55,933,683	16,658,818	43,204,764	857,082	631,858	331,589	223,500	79,763	-132,043
\$1 under \$5,000 .....	16,587,246	32,412,046	14,172,589	26,087,831	526,154	-248,743	196,728	54,678	37,965	-24,778
\$5,000 under \$10,000 .....	2,757,467	17,534,467	2,243,045	13,811,243	221,515	108,670	86,511	118,078	19,548	-28,304
\$10,000 under \$15,000 .....	222,449	2,840,237	155,144	1,551,342	55,081	205,495	25,945	43,013	8,956	-287
\$15,000 under \$20,000 .....	70,151	1,204,586	35,832	520,703	31,709	296,202	4,564	8,552	3,684	-18,887
\$20,000 under \$25,000 .....	31,095	683,772	20,709	471,951	8,348	87,603	5,818	-7,319	3,363	-8,004
\$25,000 under \$30,000 .....	17,107	473,741	13,304	206,612	7,714	129,943	5,889	24,361	2,686	-15,617
\$30,000 under \$50,000 .....	19,550	701,891	15,148	403,491	5,789	50,894	4,953	-1,781	4,435	-34,311
\$50,000 under \$100,000 .....	3,180	195,259	2,348	111,747	853	2,944	1,135	-8,899	1,076	-230
\$100,000 under \$200,000 .....	482	63,087	354	33,705	106	-2,419	209	-4,883	34	-573
\$200,000 under \$500,000 .....	60	17,111	42	4,044	**13	**731	**37	**517	11	-66
\$500,000 under \$1,000,000 .....	**8	**6,176	**7	**2,037	**7	**	**	**	3	17
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
Returns with deficit, total .....	540,217	-4,463,704	191,906	1,274,785	180,891	-1,909,100	77,644	-1,752,788	29,095	-599,706
\$1 under \$5,000 .....	364,752	-525,157	110,798	410,169	118,484	-482,726	38,045	-118,271	6,344	-30,512
\$5,000 under \$10,000 .....	65,969	-498,753	30,355	226,000	20,947	-229,351	10,353	-83,630	6,361	-27,909
\$10,000 under \$15,000 .....	38,270	-476,023	17,465	140,661	16,412	-257,174	7,509	-127,234	3,737	-85,604
\$15,000 under \$20,000 .....	37,041	-804,052	16,510	319,976	13,074	-293,472	7,218	-143,543	4,319	-149,309
\$20,000 under \$25,000 .....	16,583	-630,095	7,757	81,973	6,010	-178,821	5,852	-174,035	2,206	-35,225
\$25,000 under \$30,000 .....	9,950	-701,750	4,747	104,133	3,591	-178,334	4,124	-263,103	1,981	-91,428
\$30,000 under \$50,000 .....	4,572	-625,482	2,413	74,671	1,989	-145,892	2,336	-184,587	1,048	-64,580
\$50,000 under \$100,000 .....	3,110	-2,261,381	1,861	95,201	684	-155,531	2,107	-680,385	1,009	-115,133
\$100,000 or more .....										

Size of adjusted gross income or deficit	Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Statutory adjustments		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Grand total</b> .....	<b>308,781</b>	<b>-362,351</b>	<b>1,058,471</b>	<b>1,104,268</b>	<b>6,388,086</b>	<b>4,787,038</b>	<b>650,987</b>	<b>1,574,598</b>	<b>18,708,805</b>	<b>40,118,795</b>
Returns with adjusted gross income, total .....	225,477	11,606	1,007,464	932,155	6,132,924	4,368,660	623,313	1,463,891	19,708,805	40,118,795
\$1 under \$5,000 .....	114,338	-42,883	754,914	420,620	4,892,359	2,909,794	339,151	834,209	16,587,246	29,934,245
\$5,000 under \$10,000 .....	66,296	-12,712	182,845	269,869	1,014,970	1,053,178	217,753	480,256	2,757,467	7,388,569
\$10,000 under \$15,000 .....	22,113	1,867	25,023	83,154	123,223	136,375	34,794	61,129	222,449	1,193,863
\$15,000 under \$20,000 .....	11,573	18,553	11,825	54,364	46,786	88,664	14,718	31,662	70,151	91,585
\$20,000 under \$25,000 .....	4,191	-4,852	6,752	30,095	23,850	37,788	8,805	27,412	31,095	263,374
\$25,000 under \$30,000 .....	3,217	17,833	5,318	19,439	13,282	21,764	4,630	32,285	17,107	171,627
\$30,000 under \$50,000 .....	3,011	24,360	8,356	18,088	15,188	80,183	2,787	10,541	19,550	355,767
\$50,000 under \$100,000 .....	858	9,115	1,472	15,395	11,278	23,112	530	3,411	3,180	118,699
\$100,000 under \$200,000 .....	**3	**782	309	12,112	460	12,476	134	2,724	482	53,708
\$200,000 under \$500,000 .....	**17	**1,106	43	5,925	50	4,819	**11	**262	60	21,337
\$500,000 under \$1,000,000 .....	**	**	**	**3,075	**8	**504	**	**	**8	**5,822
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
Returns with deficit, total .....	83,284	-374,558	51,007	172,113	255,164	418,378	27,674	110,707		
\$1 under \$5,000 .....	38,213	-37,588	23,805	19,127	150,050	159,188	20,638	79,545		
\$5,000 under \$10,000 .....	19,025	-72,102	5,299	4,233	39,857	42,961	2,910	10,639		
\$10,000 under \$15,000 .....	6,330	-54,240	4,829	21,992	19,874	12,710	1,426	2,971		
\$15,000 under \$20,000 .....	7,817	-80,067	4,887	18,923	20,577	46,568	1,185	2,699		
\$20,000 under \$25,000 .....	5,442	-61,345	5,909	13,918	11,490	39,967	329	672		
\$25,000 under \$30,000 .....	2,175	-21,563	2,536	7,103	30,851	532	3,287	3,983		
\$30,000 under \$50,000 .....	1,380	-24,005	1,616	15,213	3,388	23,642	383	3,196		
\$50,000 under \$100,000 .....	902	-23,648	1,536	49,660	2,525	59,892	271	7,697		
\$100,000 under \$200,000 .....										
\$200,000 or more .....										

NOT APPLICABLE

Footnotes at end of table

**Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit—Continued**All figures are estimates based on samples—money amounts are in thousands of dollars<sup>1</sup>

Size of adjusted gross income or deficit	Itemized deductions		Number of returns with no taxable income	Taxable income		Income tax before credits (amount)	Total tax credits	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Grand total</b> .....	<b>1,357,795</b>	<b>7,220,988</b>	<b>15,936,690</b>	<b>4,312,332</b>	<b>5,450,520</b>	<b>917,442</b>	<b>4,316,672</b>	<b>917,442</b>
Returns with adjusted gross income, total	1,357,795	7,220,988	15,936,473	4,312,332	5,450,520	917,429	4,316,203	917,429
\$1 under \$5,000 .....	428,032	1,477,818	14,570,333	2,016,913	863,907	124,335	2,020,293	124,335
\$5,000 under \$10,000 .....	681,999	3,215,670	760,334	1,997,133	2,304,037	337,387	1,997,624	337,387
\$10,000 under \$15,000 .....	143,256	1,026,341	40,544	181,905	711,301	118,742	181,905	118,742
\$15,000 under \$20,000 .....	51,048	531,199	12,009	58,142	486,342	87,799	58,142	87,799
\$20,000 under \$25,000 .....	24,988	276,329	4,362	26,733	321,135	63,226	26,733	63,226
\$25,000 under \$30,000 .....	11,107	154,829	3,211	13,696	266,011	55,184	13,696	55,184
\$30,000 under \$50,000 .....	14,187	340,806	4,625	14,925	358,546	85,210	14,925	85,210
\$50,000 under \$100,000 .....	2,688	117,322	802	2,378	108,770	32,303	2,378	32,303
\$100,000 under \$200,000 .....	420	53,516	208	284	25,319	10,225	284	10,225
\$200,000 under \$500,000 .....	60	21,337	40	20	2,820	1,602	20	1,602
\$500,000 under \$1,000,000 .....	**6	**5,822	**15	**3	**2,332	**1,416	**3	**1,416
\$1,000,000 or more .....	**	**	**	**	**	**	**	**
Returns with deficit, total			540,217			*13	*469	*13
\$0 under \$5,000 .....	} NOT APPLICABLE	}	364,752	} NOT APPLICABLE	}	*3	*270	*3
\$5,000 under \$10,000 .....			65,959			*10	*199	*10
\$10,000 under \$15,000 .....			36,270			—	—	—
\$15,000 under \$20,000 .....			37,041			—	—	—
\$20,000 under \$50,000 .....			16,563			—	—	—
\$50,000 under \$100,000 .....			9,950			—	—	—
\$100,000 under \$200,000 .....			4,572			—	—	—
\$200,000 or more .....		3,110				—	—	

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based<sup>2</sup> Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 1.8—Returns With and Without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonjoint returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All returns, total	84,870,389	10,056,114	65,814,275	22,875,104	35,992,635	27,078,735	6,896,635
Under \$2,000	10,040,947	9,926,860	114,087	16,581	23,297	76,588	34,985
\$2,000 under \$4,000	9,563,096	5,542,281	4,020,815	1,258,426	1,260,476	4,012,267	1,040,867
\$4,000 under \$6,000	8,966,066	2,178,615	6,787,451	2,158,274	2,473,332	5,745,340	1,373,128
\$6,000 under \$8,000	8,212,256	789,878	7,422,380	2,426,669	3,157,998	4,930,094	1,182,318
\$8,000 under \$10,000	7,046,340	295,357	6,750,983	2,254,359	3,185,434	3,807,031	845,508
\$10,000 under \$12,000	6,135,504	122,428	6,013,076	2,058,273	3,145,175	2,651,693	637,092
\$12,000 under \$14,000	5,685,108	64,543	5,620,565	1,826,686	3,114,675	1,877,950	461,666
\$14,000 under \$16,000	5,273,297	36,226	5,237,071	1,881,885	3,201,975	1,276,693	273,786
\$16,000 under \$18,000	4,691,855	20,893	4,670,962	1,681,542	2,941,542	912,154	226,232
\$18,000 under \$20,000	3,962,777	20,316	3,942,461	1,455,658	2,649,639	581,123	153,410
\$20,000 under \$25,000	3,649,822	29,399	3,620,423	2,498,252	4,665,200	617,541	163,795
\$25,000 under \$30,000	3,629,532	10,307	3,619,225	1,426,409	2,700,897	249,533	71,115
\$30,000 under \$50,000	3,639,050	15,817	3,623,233	1,395,957	2,668,485	237,806	62,166
\$50,000 under \$100,000	948,034	2,671	945,363	345,832	658,186	79,401	30,899
\$100,000 under \$200,000	185,142	460	184,682	63,695	120,891	17,223	7,000
\$200,000 under \$500,000	36,357	56	36,301	11,830	22,152	4,381	1,874
\$500,000 under \$1,000,000	4,047	**	4,042	1,343	2,470	660	285
\$1,000,000 or more	1,357	**	1,355	423	751	277	118
All returns, summary:							
Under \$5,000	23,935,751	16,740,736	7,195,015	2,248,001	2,318,937	6,886,760	1,745,915
\$5,000 under \$10,000	18,892,956	17,992,255	17,900,701	5,876,318	7,781,660	11,686,560	2,841,271
\$10,000 under \$15,000	14,551,350	204,308	14,346,442	4,956,582	7,895,801	5,227,573	1,243,187
\$15,000 under \$20,000	11,197,191	59,498	11,137,693	4,050,462	7,157,205	2,072,040	509,000
\$20,000 or more	15,059,141	58,717	15,034,424	5,743,741	10,839,032	1,206,602	357,259

Size of adjusted gross income	Returns with eligible tax—Continued						
	Nonjoint returns—Continued		Joint returns				
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All returns, total	9,218,927	11,166,173	38,534,540	8,745,606	540,646	13,117,531	15,130,759
Under \$2,000	8,885	33,738	35,499	17,549	—	6,706	27,020
\$2,000 under \$4,000	1,256,375	1,715,025	8,548	4,716	**17,502	2,050	1,786
\$4,000 under \$6,000	1,845,715	2,526,487	1,042,111	230,524	**	305,056	429,028
\$6,000 under \$8,000	1,665,969	2,081,507	2,492,286	609,295	731,329	1,112,255	1,112,255
\$8,000 under \$10,000	1,287,030	1,574,093	2,843,952	795,146	36,194	831,135	1,181,471
\$10,000 under \$12,000	925,867	1,088,734	3,361,383	887,478	47,504	1,085,902	1,340,495
\$12,000 under \$14,000	681,289	734,995	3,742,615	971,773	61,408	1,185,989	1,523,440
\$14,000 under \$16,000	508,974	493,321	3,960,378	962,886	52,821	1,320,090	1,854,556
\$16,000 under \$18,000	373,510	312,410	3,756,898	694,293	48,032	1,260,000	1,687,532
\$18,000 under \$20,000	212,204	215,509	3,361,338	790,650	49,473	1,193,961	1,327,233
\$20,000 under \$25,000	238,741	215,005	6,002,682	1,450,956	82,563	2,166,948	2,292,200
\$25,000 under \$30,000	106,363	72,055	3,369,692	821,120	45,556	1,274,488	1,226,556
\$30,000 under \$50,000	61,608	74,029	3,385,427	900,611	41,821	1,272,528	1,272,528
\$50,000 under \$100,000	26,438	22,067	885,962	274,558	7,040	312,354	272,010
\$100,000 under \$200,000	5,356	4,860	167,459	59,878	1,143	57,196	49,245
\$200,000 under \$500,000	1,316	1,171	31,940	12,376	192	10,322	9,059
\$500,000 under \$1,000,000	200	175	3,382	1,323	16	1,127	261
\$1,000,000 or more	87	72	1,078	473	6	326	261
All returns, summary:							
Under \$5,000	2,171,263	2,969,582	308,255	121,777	5,602	70,936	108,749
\$5,000 under \$10,000	3,883,711	4,961,578	6,214,141	1,595,453	87,265	1,905,342	2,826,068
\$10,000 under \$15,000	1,878,479	2,105,307	9,118,869	2,356,052	138,884	2,939,219	3,884,778
\$15,000 under \$20,000	823,365	739,572	2,955,653	2,151,018	120,354	3,106,743	3,967,535
\$20,000 or more	460,109	389,434	13,827,622	3,521,306	188,341	5,095,291	5,022,668

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

Table 1.9—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

All figures are estimates based on samples—money amounts are in thousands of dollars

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	26,610,019	—	7,212,282	—	864,779	—
Adjusted gross income	28,607,034	182,173,183	7,212,282	78,846,069	864,779	4,712,635
Salaries and wages (gross)	28,553,059	181,445,318	7,206,313	78,638,079	861,795	4,702,227
Dividends in adjusted gross income	524,951	59,893	153,255	19,259	6,141	7659
Interest received	6,739,898	666,189	1,839,411	228,968	95,408	9,749
Other income	1,936	1,782	1,936	1,782	—	—
Total deductions	28,607,034	52,827,155	7,212,282	16,314,085	864,779	958,744
Taxable income	19,637,873	102,250,759	6,126,460	45,784,418	714,697	2,729,569
Income tax before credits	19,637,873	19,090,371	6,126,460	8,436,640	714,697	517,461
Credit for contributions to candidates for public office	710,162	16,696	259,106	8,615	28,133	481
General tax credit	19,637,873	2,094,167	6,126,460	917,112	714,697	56,360
Earned income credit total	3,252,589	655,292	1,610,133	317,776	—	—
Earned income credit used to offset income tax before credits	1,350,675	131,454	580,079	42,945	—	—
Income tax after credits	17,934,546	16,848,005	5,556,413	7,468,868	672,494	460,621
Earned income credit, refundable portion	2,500,086	533,838	1,253,632	275,732	—	—
Total payments	27,906,807	23,584,133	7,042,058	9,541,160	843,282	538,632
Tax withheld	27,910,835	23,539,973	7,030,272	9,516,263	842,849	537,465
Tax due at time of filing	1,511,175	298,195	679,546	192,921	200,737	35,866
Tax paid with return	1,143,913	209,191	707,847	150,431	114,504	19,684
Balance due after remittance	448,043	79,004	203,900	42,490	101,585	16,282
Total overpayment	26,729,258	7,558,162	6,284,322	2,540,344	646,329	113,877
Overpayment refunded	26,688,544	7,550,612	6,280,533	2,538,292	646,329	113,877

Selected income and tax items	Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,078,793	—	35,915	—	18,418,250	—
Adjusted gross income	2,078,793	12,773,281	35,915	190,245	18,415,265	85,610,333
Salaries and wages (gross)	2,075,809	12,738,177	35,915	187,814	18,373,227	85,181,021
Dividends in adjusted gross income	21,822	2,969	—	—	343,733	37,608
Interest received	206,281	34,735	*12,053	*2,430	4,486,745	392,306
Other income	—	—	—	—	—	—
Total deductions	2,078,793	3,828,983	35,915	76,076	18,415,265	31,849,267
Taxable income	1,448,940	5,956,557	*17,891	*61,323	11,329,885	47,718,891
Income tax before credits	1,448,940	1,053,123	*17,891	*9,774	11,329,885	9,073,372
Credit for contributions to candidates for public office	45,857	782	—	—	377,086	6,818
General tax credit	1,448,940	159,770	*17,891	*1,917	11,329,885	959,028
Earned income credit total	3,380,856	288,085	26,976	5,766	254,504	53,865
Earned income credit used to offset income tax before credits	661,375	77,534	*5,968	*1,149	93,253	10,727
Income tax after credits	999,860	815,038	*11,923	*6,708	10,693,856	8,096,770
Earned income credit, refundable portion	1,007,970	210,551	23,992	4,617	214,292	42,938
Total payments	1,980,053	1,474,108	33,921	16,445	18,037,493	12,013,788
Tax withheld	1,978,905	1,469,026	33,921	16,445	18,034,888	12,000,773
Tax due at time of filing	96,184	4,704	—	—	394,708	54,804
Tax paid with return	30,361	3,809	—	—	291,201	35,267
Balance due after remittance	*14,339	1,695	—	—	126,209	19,337
Total overpayment	2,030,671	874,326	35,915	14,354	17,732,021	4,014,560
Overpayment refunded	2,029,423	874,242	35,915	14,354	17,696,344	4,009,748

\*Estimate should be used with caution because of the small number of sample returns on which it is based  
NOTE: Detail may not add to total because of rounding

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income <sup>1</sup>	Salaries and wages (gross)		Domestic and foreign dividends received					
			Number of returns	Amount	Dividends before exclusion		Dividend exclusion		Dividends in adjusted gross income	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b>	<b>28,610,019</b>	<b>182,173,183</b>	<b>28,553,059</b>	<b>181,445,318</b>	<b>945,567</b>	<b>119,936</b>	<b>780,581</b>	<b>60,043</b>	<b>524,951</b>	<b>59,893</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	3,026,846	1,741,771	2,972,871	1,705,467	60,952	8,356	50,665	4,079	41,738	4,278
\$1,000 under \$2,000	3,504,646	5,179,753	3,504,646	5,122,791	104,486	12,940	92,549	6,258	54,330	6,732
\$2,000 under \$3,000	3,002,369	7,457,256	3,002,369	7,398,554	77,607	8,163	61,579	4,170	42,447	3,993
\$3,000 under \$4,000	2,229,533	7,777,180	2,229,533	7,730,482	63,609	10,959	56,840	3,145	28,968	7,815
\$4,000 under \$5,000	2,097,740	9,477,749	2,097,740	9,442,089	36,232	3,675	35,432	1,384	19,314	1,691
\$5,000 under \$6,000	2,208,748	12,070,678	2,208,748	12,037,928	30,322	5,563	24,354	2,008	23,555	3,555
\$6,000 under \$7,000	1,845,980	12,639,957	1,845,980	12,596,468	49,303	3,550	38,750	1,991	23,290	1,559
\$7,000 under \$8,000	1,710,817	12,840,522	1,710,817	12,800,073	56,540	5,559	50,972	3,714	31,749	1,794
\$8,000 under \$9,000	1,553,902	13,178,976	1,553,902	13,142,765	43,527	8,493	40,543	3,183	27,993	5,311
\$9,000 under \$10,000	1,231,859	11,679,965	1,231,859	11,646,774	41,897	5,081	29,160	2,414	30,150	2,667
\$10,000 under \$11,000	1,058,051	11,090,433	1,058,051	11,057,215	37,629	5,078	28,006	2,350	20,945	2,728
\$11,000 under \$12,000	876,910	10,060,474	876,910	10,024,252	36,264	3,734	28,827	2,140	17,905	1,594
\$12,000 under \$13,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
\$13,000 under \$14,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
\$14,000 under \$15,000	595,304	8,620,143	595,304	8,590,938	36,676	3,628	29,598	2,284	18,759	1,344
\$15,000 under \$20,000	1,608,467	27,510,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
\$20,000 under \$25,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
\$25,000 under \$30,000	79,423	2,141,000	79,423	2,130,950	*6,172	*998	*6,172	*730	*4,874	*268
\$30,000 or more	23,048	773,540	23,048	770,136	*2,596	*794	*2,596	*519	*2,596	*265
<b>Taxable returns, total</b>	<b>17,934,546</b>	<b>160,476,431</b>	<b>17,934,546</b>	<b>159,903,555</b>	<b>708,357</b>	<b>99,285</b>	<b>578,911</b>	<b>45,244</b>	<b>386,441</b>	<b>44,041</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	*3,318	*4,152	*3,318	*3,925	—	—	—	—	—	—
\$2,000 under \$3,000	739,349	2,079,255	739,349	2,061,747	*17,561	*722	*15,069	*632	*5,783	*90
\$3,000 under \$4,000	1,740,094	6,080,743	1,740,094	6,042,625	55,647	9,188	46,878	2,307	23,990	6,881
\$4,000 under \$5,000	1,586,271	7,163,082	1,586,271	7,129,533	32,448	3,582	31,648	1,898	*18,514	*1,684
\$5,000 under \$6,000	1,715,061	9,380,343	1,715,061	9,351,731	30,322	5,563	24,354	2,008	23,555	3,555
\$6,000 under \$7,000	1,687,808	10,982,021	1,687,808	10,946,153	49,303	3,550	38,750	1,991	23,290	1,559
\$7,000 under \$8,000	1,637,100	12,290,476	1,637,100	12,250,089	56,540	5,509	49,972	3,714	31,749	1,794
\$8,000 under \$9,000	1,517,152	12,869,148	1,517,152	12,832,936	43,527	8,493	40,543	3,183	27,993	5,311
\$9,000 under \$10,000	1,223,098	11,596,649	1,223,098	11,563,722	41,897	5,081	29,160	2,414	30,150	2,667
\$10,000 under \$11,000	1,050,020	11,006,316	1,050,020	10,973,152	37,629	5,078	28,006	2,350	20,945	2,728
\$11,000 under \$12,000	876,662	10,045,777	876,662	10,000,554	36,264	3,734	28,827	2,140	17,905	1,594
\$12,000 under \$13,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
\$13,000 under \$14,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
\$14,000 under \$15,000	595,304	8,620,143	595,304	8,590,938	36,676	3,628	29,598	2,284	18,759	1,344
\$15,000 under \$20,000	1,608,467	27,510,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
\$20,000 under \$25,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
\$25,000 under \$30,000	79,423	2,141,000	79,423	2,130,950	*6,172	*998	*6,172	*730	*4,874	*268
\$30,000 or more	23,048	773,540	23,048	770,136	*2,596	*794	*2,596	*519	*2,596	*265
<b>Total nontaxable returns</b>	<b>10,675,473</b>	<b>21,696,752</b>	<b>10,618,513</b>	<b>21,541,763</b>	<b>237,230</b>	<b>30,651</b>	<b>201,670</b>	<b>14,799</b>	<b>138,510</b>	<b>15,852</b>
<b>All returns, summary</b>										
Under \$5,000	13,864,139	31,633,709	13,807,179	31,399,393	342,886	44,143	297,265	19,636	186,797	24,507
\$5,000 under \$10,000	8,651,206	62,410,097	8,651,306	62,226,009	28,197	181,779	13,310	13,310	14,886	14,886
\$10,000 under \$15,000	3,038,561	47,985,881	3,038,561	47,830,702	162,034	21,028	136,450	13,328	103,736	9,700
\$15,000 or more	2,156,013	40,143,456	2,156,013	39,980,215	199,078	26,568	165,087	15,769	97,681	10,799

Footnotes at end of table



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Interest received		Total deductions		Exemptions <sup>1</sup>		Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total .....	6,739,898	666,188	28,607,034	52,827,155	52,158,598	38,119,699	18,637,673	102,250,759	10,090,371
No adjusted gross income .....	—	—	—	—	11,940	8,955	—	—	—
\$1 under \$1,000 .....	432,280	32,028	3,026,846	5,107,922	3,559,880	2,699,910	—	—	—
\$1,000 under \$2,000 .....	640,806	50,230	3,504,646	5,980,906	4,411,589	3,308,682	22,332	2,956	411
\$2,000 under \$3,000 .....	664,843	54,699	3,002,388	5,130,113	4,054,045	3,040,534	1,294,778	379,477	53,326
\$3,000 under \$4,000 .....	441,875	38,883	2,229,533	3,797,856	3,251,543	2,438,657	1,883,203	1,908,787	280,386
\$4,000 under \$5,000 .....	308,831	33,968	2,097,740	3,839,401	3,517,695	2,638,271	1,866,370	3,426,666	534,283
\$5,000 under \$6,000 .....	384,394	29,195	2,208,748	3,866,156	3,942,490	2,856,870	2,106,550	5,340,628	874,000
\$6,000 under \$7,000 .....	425,762	39,929	1,945,880	3,484,647	3,730,933	2,796,200	1,895,799	6,409,444	1,078,125
\$7,000 under \$8,000 .....	397,648	38,654	1,710,817	3,063,278	3,596,286	2,518,710	1,693,039	7,274,674	1,261,540
\$8,000 under \$9,000 .....	360,577	30,901	1,553,902	2,801,395	3,256,773	2,442,590	1,546,617	7,938,805	1,412,167
\$9,000 under \$10,000 .....	332,562	30,524	1,231,859	2,253,900	2,681,414	2,018,561	1,231,859	7,447,504	1,350,931
\$10,000 under \$11,000 .....	305,994	30,490	1,058,051	1,884,719	2,550,923	1,913,192	1,056,803	7,194,211	1,331,834
\$11,000 under \$12,000 .....	320,179	34,628	876,910	1,710,087	2,106,280	1,579,710	876,910	6,770,678	1,274,282
\$12,000 under \$13,000 .....	248,442	26,468	758,801	1,551,402	1,866,654	1,401,491	758,801	6,521,781	1,241,665
\$13,000 under \$14,000 .....	222,914	26,032	648,495	1,381,335	1,834,507	1,225,880	648,495	6,122,942	1,180,575
\$14,000 under \$15,000 .....	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
\$15,000 under \$20,000 .....	713,560	95,706	1,808,467	4,188,756	4,795,314	3,596,486	1,608,467	18,733,923	3,924,853
\$20,000 under \$25,000 .....	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
\$25,000 under \$30,000 .....	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
\$30,000 or more .....	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,670	177,727
Taxable returns, total .....	5,060,704	527,053	17,934,546	34,198,861	33,575,601	25,161,701	17,934,546	101,095,870	18,824,254
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$1,000 .....	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000 .....	2,685	*227	*3,318	*663	*3,318	*2,488	*3,318	*1,000	*148
\$2,000 under \$3,000 .....	208,496	17,418	739,349	1,217,761	739,349	554,512	739,349	306,981	43,164
\$3,000 under \$4,000 .....	402,645	31,238	1,740,094	2,885,957	1,784,176	1,338,132	1,740,094	1,856,654	272,853
\$4,000 under \$5,000 .....	290,890	31,865	1,566,271	2,567,983	1,765,708	1,324,281	1,566,271	3,170,816	497,268
\$5,000 under \$6,000 .....	338,719	25,057	1,715,061	2,906,637	2,046,746	1,535,060	1,715,061	4,938,646	815,764
\$6,000 under \$7,000 .....	389,810	34,309	1,687,808	2,944,740	2,508,934	1,881,701	1,687,808	6,155,581	1,041,706
\$7,000 under \$8,000 .....	397,648	38,654	1,637,100	2,912,187	2,900,489	2,175,367	1,637,100	7,202,923	1,251,266
\$8,000 under \$9,000 .....	360,577	30,901	1,517,152	2,724,540	2,969,017	2,226,763	1,517,152	7,917,845	1,408,663
\$9,000 under \$10,000 .....	331,762	30,261	1,223,098	2,236,299	2,681,642	1,962,557	1,223,098	7,397,794	1,349,539
\$10,000 under \$11,000 .....	304,746	30,436	1,050,020	1,967,854	2,472,746	1,854,560	1,050,020	7,183,903	1,330,352
\$11,000 under \$12,000 .....	320,179	34,628	875,962	1,707,466	2,092,552	1,569,414	875,962	6,768,887	1,274,025
\$12,000 under \$13,000 .....	248,442	26,468	758,801	1,551,402	1,866,654	1,401,491	758,801	6,521,781	1,241,665
\$13,000 under \$14,000 .....	222,914	26,032	649,495	1,391,335	1,834,507	1,225,880	649,495	6,122,942	1,180,575
\$14,000 under \$15,000 .....	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
\$15,000 under \$20,000 .....	713,560	95,706	1,808,467	4,188,756	4,795,314	3,596,486	1,608,467	18,733,923	3,924,853
\$20,000 under \$25,000 .....	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
\$25,000 under \$30,000 .....	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
\$30,000 or more .....	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,670	177,727
Total nontaxable returns .....	1,679,194	139,137	10,672,488	16,626,294	16,583,997	13,837,998	1,703,227	1,154,089	166,116
All returns, summary .....	—	—	—	—	—	—	—	—	—
Under \$5,000 .....	4,488,535	209,808	13,981,154	23,656,198	18,846,692	14,135,019	5,966,683	5,718,768	868,387
\$5,000 under \$10,000 .....	1,900,943	169,203	6,651,306	15,449,377	16,979,879	12,734,909	8,477,864	34,372,255	5,876,766
\$10,000 under \$15,000 .....	1,333,332	145,479	3,936,561	8,012,839	8,770,670	7,328,003	3,627,313	36,669,628	6,196,652
\$15,000 or more .....	1,017,088	141,699	2,156,013	5,708,640	6,562,357	4,921,768	2,156,013	29,513,088	6,046,567

Footnotes at end of table



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Credit for contributions to candidates for public office		General tax credit		Earned income credit					
					Total		Used to offset income tax before credits		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>All returns, total</b>	710,182	16,696	10,637,873	2,094,167	3,252,589	685,292	1,350,675	131,454	2,500,086	533,838
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	212,799	12,268	—	—	212,799	12,268
\$1,000 under \$2,000	—	—	22,323	378	363,538	55,693	—	—	363,539	55,693
\$2,000 under \$3,000	7,101	*38	1,294,778	36,032	322,940	80,778	*332	*8	322,940	80,778
\$3,000 under \$4,000	50,694	880	1,883,203	67,806	358,197	123,936	36,235	1,819	358,197	122,117
\$4,000 under \$5,000	60,030	1,225	1,866,370	88,407	456,840	157,723	168,586	18,421	456,840	138,302
\$5,000 under \$6,000	51,465	1,252	2,106,550	139,650	530,291	133,790	311,500	42,420	458,851	81,370
\$6,000 under \$7,000	82,486	1,693	1,895,799	165,613	521,841	78,074	394,643	48,956	255,187	29,117
\$7,000 under \$8,000	47,279	691	1,688,039	178,944	486,122	22,831	439,379	19,630	70,733	3,001
\$8,000 under \$9,000	65,335	1,250	1,544,617	186,947	—	—	—	—	—	—
\$9,000 under \$10,000	40,715	1,166	1,231,859	168,021	—	—	—	—	—	—
\$10,000 under \$11,000	53,559	1,671	1,056,803	161,401	—	—	—	—	—	—
\$11,000 under \$12,000	35,526	1,025	876,910	144,252	—	—	—	—	—	—
\$12,000 under \$13,000	38,249	677	758,801	133,105	—	—	—	—	—	—
\$13,000 under \$14,000	27,096	618	649,495	116,739	—	—	—	—	—	—
\$14,000 under \$15,000	34,170	847	595,304	108,349	—	—	—	—	—	—
\$15,000 under \$20,000	83,693	2,310	1,808,467	296,450	—	—	—	—	—	—
\$20,000 under \$25,000	27,900	1,005	445,075	82,011	—	—	—	—	—	—
\$25,000 under \$30,000	*2,888	*105	79,423	14,867	—	—	—	—	—	—
\$30,000 or more	*2,596	*58	23,048	4,215	—	—	—	—	—	—
<b>Taxable returns, total</b>	686,154	16,061	17,934,546	1,986,285	752,483	73,673	752,483	73,673	—	—
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	*3,318	*116	—	—	—	—	—	—
\$2,000 under \$3,000	7,101	*38	739,349	25,677	—	—	—	—	—	—
\$3,000 under \$4,000	45,219	815	1,740,094	62,156	—	—	—	—	—	—
\$4,000 under \$5,000	60,030	1,225	1,586,271	70,533	—	—	—	—	—	—
\$5,000 under \$6,000	46,974	1,127	1,715,061	107,088	70,440	16,871	70,440	16,871	—	—
\$6,000 under \$7,000	69,750	1,276	1,987,098	140,599	266,654	37,963	266,654	37,963	—	—
\$7,000 under \$8,000	44,295	657	1,637,100	169,485	415,389	19,036	415,389	19,036	—	—
\$8,000 under \$9,000	65,335	1,250	1,517,152	183,843	—	—	—	—	—	—
\$9,000 under \$10,000	40,715	1,166	1,223,098	166,028	—	—	—	—	—	—
\$10,000 under \$11,000	53,217	1,662	1,050,020	159,928	—	—	—	—	—	—
\$11,000 under \$12,000	35,526	1,025	875,862	143,995	—	—	—	—	—	—
\$12,000 under \$13,000	38,249	677	758,801	133,105	—	—	—	—	—	—
\$13,000 under \$14,000	27,096	618	649,495	116,739	—	—	—	—	—	—
\$14,000 under \$15,000	34,170	847	595,304	108,349	—	—	—	—	—	—
\$15,000 under \$20,000	83,693	2,310	1,808,467	296,450	—	—	—	—	—	—
\$20,000 under \$25,000	27,900	1,005	445,075	82,011	—	—	—	—	—	—
\$25,000 under \$30,000	*2,888	*105	79,423	14,867	—	—	—	—	—	—
\$30,000 or more	*2,596	*58	23,048	4,215	—	—	—	—	—	—
<b>Total nontaxable returns</b>	24,028	635	1,703,327	107,902	2,500,066	591,420	598,192	57,581	2,500,086	533,838
All returns, summary	—	—	—	—	—	—	—	—	—	—
Under \$5,000	117,625	2,143	5,066,683	183,624	1,714,315	430,598	205,153	20,248	1,714,315	410,350
\$5,000 under \$10,000	287,280	6,008	8,477,864	899,175	1,538,254	234,694	1,145,522	111,206	785,771	123,468
\$10,000 under \$15,000	188,600	5,036	3,937,313	663,845	—	—	—	—	—	—
\$15,000 or more	116,477	3,479	2,156,013	397,544	—	—	—	—	—	—

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Total tax liability		Taxpayments				Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Total		Income tax withheld		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total .....	17,934,546	16,848,005	17,934,546	16,848,005	27,936,807	23,584,133	27,910,835	23,539,973	1,511,175	288,195
No adjusted gross income .....	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000 .....	—	—	—	—	2,811,327	118,046	2,811,327	117,114	—	—
\$1,000 under \$2,000 .....	*3,318	*33	*3,318	*33	3,377,985	387,214	3,377,985	385,819	—	—
\$2,000 under \$3,000 .....	739,349	17,248	739,349	17,249	2,870,906	634,972	2,870,573	633,717	35,645	818
\$3,000 under \$4,000 .....	1,740,094	209,881	1,740,094	209,881	2,150,186	721,579	2,150,201	718,176	80,524	6,822
\$4,000 under \$5,000 .....	1,586,271	425,210	1,586,271	425,210	2,033,561	965,834	2,030,577	963,885	67,273	8,126
\$5,000 under \$6,000 .....	1,715,061	690,647	1,715,061	690,647	2,184,266	1,307,861	2,177,964	1,302,220	68,932	8,564
\$6,000 under \$7,000 .....	1,887,808	861,867	1,887,808	861,867	1,825,281	1,441,952	1,818,979	1,438,500	86,636	7,139
\$7,000 under \$8,000 .....	1,637,100	1,062,089	1,637,100	1,062,089	1,703,846	1,574,453	1,701,355	1,570,996	114,109	13,016
\$8,000 under \$9,000 .....	1,517,152	1,223,969	1,517,152	1,223,969	1,553,802	1,724,530	1,550,918	1,723,038	88,919	11,108
\$9,000 under \$10,000 .....	1,223,098	1,181,745	1,223,098	1,181,745	1,231,859	1,576,464	1,231,859	1,576,464	76,764	12,116
\$10,000 under \$11,000 .....	1,050,020	1,168,762	1,050,020	1,168,762	1,055,413	1,524,761	1,053,822	1,522,272	74,364	10,413
\$11,000 under \$12,000 .....	875,862	1,129,006	875,862	1,129,006	876,910	1,422,222	876,910	1,421,396	77,739	12,691
\$12,000 under \$13,000 .....	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,378,176	64,733	10,899
\$13,000 under \$14,000 .....	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	86,790	13,886
\$14,000 under \$15,000 .....	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
\$15,000 under \$20,000 .....	1,808,467	3,626,093	1,808,467	3,626,093	1,808,467	4,175,192	1,808,467	4,167,402	291,289	68,492
\$20,000 under \$25,000 .....	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,306
\$25,000 under \$30,000 .....	79,423	376,547	79,423	376,547	79,423	365,885	79,423	363,983	50,320	25,804
\$30,000 or more .....	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Taxable returns, total .....	17,934,546	16,848,005	17,934,546	16,848,005	17,845,949	22,870,693	17,820,310	22,033,510	1,511,175	288,195
No adjusted gross income .....	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000 .....	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000 .....	*3,318	*33	*3,318	*33	*3,318	*255	*3,318	*255	—	—
\$2,000 under \$3,000 .....	739,349	17,249	739,349	17,249	714,652	192,321	714,652	191,784	35,645	818
\$3,000 under \$4,000 .....	1,740,094	209,881	1,740,094	209,881	1,704,562	615,374	1,701,577	612,806	80,524	6,822
\$4,000 under \$5,000 .....	1,586,271	425,210	1,586,271	425,210	1,574,334	815,942	1,571,350	813,993	67,273	8,126
\$5,000 under \$6,000 .....	1,715,061	690,647	1,715,061	690,647	1,711,277	1,137,466	1,704,975	1,136,120	68,932	8,564
\$6,000 under \$7,000 .....	1,887,808	861,867	1,887,808	861,867	1,684,025	1,352,525	1,677,723	1,348,174	86,636	7,139
\$7,000 under \$8,000 .....	1,637,100	1,062,089	1,637,100	1,062,089	1,632,122	1,544,847	1,629,631	1,541,369	114,109	13,016
\$8,000 under \$9,000 .....	1,517,152	1,223,969	1,517,152	1,223,969	1,517,793	1,514,198	1,511,301	1,511,301	88,919	11,108
\$9,000 under \$10,000 .....	1,223,098	1,181,745	1,223,098	1,181,745	1,223,098	1,572,506	1,223,098	1,572,506	76,764	12,116
\$10,000 under \$11,000 .....	1,050,020	1,168,762	1,050,020	1,168,762	1,047,282	1,521,008	1,045,791	1,518,520	74,364	10,413
\$11,000 under \$12,000 .....	875,862	1,129,006	875,862	1,129,006	876,910	1,422,222	876,910	1,421,396	77,739	12,691
\$12,000 under \$13,000 .....	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,378,176	64,733	10,899
\$13,000 under \$14,000 .....	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	86,790	13,886
\$14,000 under \$15,000 .....	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
\$15,000 under \$20,000 .....	1,808,467	3,626,093	1,808,467	3,626,093	1,808,467	4,175,192	1,808,467	4,167,402	291,289	68,492
\$20,000 under \$25,000 .....	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,306
\$25,000 under \$30,000 .....	79,423	376,547	79,423	376,547	79,423	365,885	79,423	363,983	50,320	25,804
\$30,000 or more .....	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Total nontaxable returns .....	—	—	—	—	10,090,658	1,513,439	10,090,525	1,506,463	—	—
All returns, summary .....	4,069,032	852,372	4,069,032	852,372	13,246,965	2,827,645	13,240,663	2,818,711	183,442	16,766
Under \$5,000 .....	7,780,219	5,020,318	7,780,219	5,020,318	8,598,154	7,825,060	8,581,075	7,811,317	427,260	52,944
\$5,000 under \$10,000 .....	3,929,282	5,529,771	3,929,282	5,529,771	3,934,675	6,876,717	3,932,084	6,875,322	362,915	58,944
\$10,000 under \$15,000 .....	2,158,013	5,645,544	2,158,013	5,645,544	2,156,013	6,252,712	2,156,013	6,234,622	527,458	158,541

Footnotes at end of table.

**Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax paid with return		Balance due after remittance		Total overpayment		Overpayment refunded		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Exemptions for taxpayers	
									Number of returns	Number of exemptions
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>All returns, total</b>	1,143,913	209,191	448,043	79,004	26,729,258	7,558,162	26,888,544	7,550,612	28,610,019	35,870,383
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	2,851,851	130,314	2,842,897	130,081	2,965	13,985
\$2,000 under \$3,000	26,691	630	*8,954	*198	3,405,577	443,075	3,400,792	442,861	3,504,646	3,720,152
\$3,000 under \$4,000	63,698	5,605	*19,810	*1,218	2,905,542	699,211	2,899,574	697,786	3,002,389	3,239,788
\$4,000 under \$5,000	43,399	5,464	*23,874	*3,662	2,143,231	640,637	2,143,231	640,637	2,228,533	2,458,717
\$5,000 under \$6,000	35,798	4,432	35,625	5,133	2,139,816	717,948	2,136,831	716,229	2,208,748	2,655,859
\$6,000 under \$7,000	54,774	3,140	35,645	3,999	1,856,359	616,341	1,853,375	615,613	1,945,980	2,454,400
\$7,000 under \$8,000	69,534	6,657	61,798	6,359	1,596,708	528,381	1,591,233	526,617	1,710,817	2,188,385
\$8,000 under \$9,000	57,965	7,188	35,039	3,920	1,454,963	511,969	1,454,963	511,488	1,553,902	2,011,301
\$9,000 under \$10,000	55,241	7,516	31,983	4,600	1,153,095	406,835	1,153,095	406,835	1,231,859	1,687,806
\$10,000 under \$11,000	52,535	7,448	26,679	2,964	983,687	396,411	982,439	396,328	1,058,051	1,530,896
\$11,000 under \$12,000	58,930	7,966	22,443	4,725	799,171	305,908	797,923	305,387	878,910	1,296,908
\$12,000 under \$13,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
\$13,000 under \$14,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
\$14,000 under \$15,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
\$15,000 under \$20,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
\$20,000 under \$25,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
\$25,000 under \$30,000	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
\$30,000 or more	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*6,571	*1,921	23,048	43,301
<b>Taxable returns, total</b>	1,143,913	209,191	448,043	79,004	16,418,903	5,510,884	16,396,896	5,506,905	17,934,546	23,522,221
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	26,691	630	*8,954	*198	*3,318	*222	*3,318	*222	*3,318	*3,318
\$3,000 under \$4,000	63,698	5,605	*19,810	*1,218	1,698,770	412,215	1,698,770	412,215	1,740,094	1,742,865
\$4,000 under \$5,000	43,399	5,464	*23,874	*3,662	1,518,998	399,859	1,513,029	399,581	1,596,271	1,683,814
\$5,000 under \$6,000	35,798	4,432	35,625	5,133	1,646,129	456,383	1,643,144	456,264	1,715,061	1,869,481
\$6,000 under \$7,000	54,774	3,140	35,645	3,999	1,601,172	497,774	1,598,188	497,069	1,687,908	1,994,192
\$7,000 under \$8,000	69,534	6,657	61,798	6,359	1,522,991	495,774	1,515,716	494,010	1,637,100	2,050,237
\$8,000 under \$9,000	57,965	7,188	35,039	3,920	1,428,233	499,932	1,427,433	499,751	1,517,152	1,938,690
\$9,000 under \$10,000	55,241	7,516	31,983	4,600	1,144,334	402,877	1,144,334	402,877	1,229,098	1,652,277
\$10,000 under \$11,000	52,535	7,448	26,679	2,964	975,656	362,659	974,408	362,574	1,050,020	1,514,834
\$11,000 under \$12,000	58,930	7,966	22,443	4,725	797,923	304,896	796,675	304,376	875,962	1,296,412
\$12,000 under \$13,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
\$13,000 under \$14,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
\$14,000 under \$15,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
\$15,000 under \$20,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
\$20,000 under \$25,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
\$25,000 under \$30,000	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
\$30,000 or more	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*6,571	*1,921	23,048	43,301
<b>Total nontaxable returns</b>	—	—	—	—	10,310,355	2,047,278	10,291,648	2,043,707	10,675,473	12,354,062
<b>All returns, summary:</b>										
Under \$5,000	133,788	11,698	52,638	5,068	13,317,764	2,602,389	13,293,088	2,600,140	13,864,139	15,021,606
\$5,000 under \$10,000	273,012	28,934	200,090	24,011	8,210,961	2,781,174	8,196,717	2,776,782	8,651,306	10,977,751
\$10,000 under \$15,000	274,491	36,298	110,725	21,646	3,575,303	1,408,890	3,572,807	1,406,285	3,938,561	5,968,813
\$15,000 or more	462,622	130,261	84,590	28,280	1,625,230	765,709	1,620,932	765,406	2,150,013	3,908,213

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions—Continued						Taxpayers with positive response to presidential election campaign fund question	
	Exemptions for age 65 or over		Exemptions for taxpayers' dependents		Exemptions other than age or blindness		Number of returns	Number of "Yes"—boxes checked
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions		
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
All returns, total .....	361,117	443,667	7,676,224	15,620,033	26,810,019	51,696,416	6,904,141	11,183,002
No adjusted gross income .....	—	—	2,985	8,955	2,985	11,940	2,985	2,985
\$1 under \$1,000 .....	53,288	58,266	233,879	402,177	3,026,846	3,538,629	646,380	668,487
\$1,000 under \$2,000 .....	35,734	43,301	393,103	648,136	3,504,646	4,368,288	911,120	956,733
\$2,000 under \$3,000 .....	75,819	87,565	374,255	723,708	3,002,369	3,963,496	864,000	917,000
\$3,000 under \$4,000 .....	47,414	50,399	421,317	744,427	2,229,533	3,201,144	714,574	761,298
\$4,000 under \$5,000 .....	41,196	47,965	519,033	1,001,234	2,097,740	3,466,746	686,048	776,548
\$5,000 under \$6,000 .....	31,453	45,383	629,162	1,241,251	2,206,748	3,697,110	744,013	901,642
\$6,000 under \$7,000 .....	22,022	33,959	594,106	1,235,590	1,945,980	3,693,990	633,061	796,002
\$7,000 under \$8,000 .....	5,969	5,969	566,689	1,161,928	1,710,817	3,348,213	573,351	720,347
\$8,000 under \$9,000 .....	12,736	12,736	548,414	1,231,934	1,553,902	3,243,235	535,533	684,964
\$9,000 under \$10,000 .....	11,776	11,776	487,910	1,011,832	1,231,859	2,679,638	439,346	599,135
\$10,000 under \$11,000 .....	11,918	13,166	455,542	1,006,661	1,056,051	2,537,757	391,662	549,741
\$11,000 under \$12,000 .....	9,079	10,327	367,885	797,045	876,910	2,095,953	315,198	460,352
\$12,000 under \$13,000 .....	3,744	3,744	326,499	712,000	756,801	1,863,662	257,676	393,363
\$13,000 under \$14,000 .....	1,733	1,875	285,233	618,154	649,495	1,631,384	210,169	311,667
\$14,000 under \$15,000 .....	7,669	7,669	289,466	627,500	595,304	1,602,617	213,529	337,730
\$15,000 under \$20,000 .....	5,651	5,651	873,141	1,944,241	1,608,467	4,789,663	562,696	961,650
\$20,000 under \$25,000 .....	2,596	2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
\$25,000 under \$30,000 .....	—	—	46,838	102,762	78,423	260,019	26,187	52,374
\$30,000 or more .....	1,298	1,298	8,571	16,006	23,048	59,307	10,384	19,470
Taxable returns, total .....	143,728	160,835	4,941,838	9,861,883	17,934,546	33,404,204	6,127,363	7,993,669
No adjusted gross income .....	—	—	—	—	—	—	—	—
\$1 under \$1,000 .....	—	—	—	—	—	—	—	—
\$1,000 under \$2,000 .....	—	—	—	—	3,318	3,318	—	—
\$2,000 under \$3,000 .....	—	—	—	—	739,349	739,349	218,425	218,425
\$3,000 under \$4,000 .....	11,443	11,443	30,148	30,148	1,740,094	1,772,733	586,797	586,797
\$4,000 under \$5,000 .....	20,891	20,891	49,558	61,003	1,586,271	1,744,817	539,253	579,889
\$5,000 under \$6,000 .....	14,729	17,713	146,421	169,552	1,715,061	2,029,033	579,169	639,615
\$6,000 under \$7,000 .....	22,022	33,959	335,934	477,799	1,987,808	2,471,991	541,786	643,313
\$7,000 under \$8,000 .....	5,969	5,969	491,972	841,299	1,837,100	2,891,536	547,465	674,583
\$8,000 under \$9,000 .....	12,736	12,736	511,664	1,016,879	1,517,152	2,955,479	528,766	672,229
\$9,000 under \$10,000 .....	11,776	11,776	479,145	852,689	1,223,096	2,604,966	435,562	591,567
\$10,000 under \$11,000 .....	11,918	13,166	447,511	944,746	1,050,020	2,459,580	390,072	546,561
\$11,000 under \$12,000 .....	9,079	10,327	366,637	785,813	875,662	2,082,225	315,198	460,352
\$12,000 under \$13,000 .....	3,744	3,744	326,499	712,000	756,801	1,863,662	257,676	393,363
\$13,000 under \$14,000 .....	1,733	1,875	285,233	618,154	649,495	1,631,384	210,169	311,667
\$14,000 under \$15,000 .....	7,669	7,669	289,466	627,500	595,304	1,602,617	213,529	337,730
\$15,000 under \$20,000 .....	5,651	5,651	873,141	1,944,241	1,608,467	4,789,663	562,696	961,650
\$20,000 under \$25,000 .....	2,596	2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
\$25,000 under \$30,000 .....	—	—	46,838	102,762	78,423	260,019	26,187	52,374
\$30,000 or more .....	1,298	1,298	8,571	16,006	23,048	59,307	10,384	19,470
Total nontaxable returns .....	237,841	282,832	2,734,386	5,938,150	10,675,473	18,292,212	2,776,778	3,189,333
All returns, summary .....	253,451	287,496	1,944,672	3,526,637	13,864,139	18,550,243	3,827,107	4,083,061
Under \$5,000 .....	83,996	109,825	2,825,281	5,885,535	8,851,306	16,863,286	2,925,284	3,704,090
\$5,000 under \$10,000 .....	34,163	36,801	1,724,625	3,762,560	3,936,561	9,731,373	1,388,234	2,052,853
\$10,000 under \$15,000 .....	—	—	1,181,646	2,643,301	2,156,013	6,551,514	763,516	1,242,978
\$15,000 or more .....	—	—	—	—	—	—	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based

Includes \$1,782,000 of "other income" reported on 1,938 returns

Includes 19,515 exemptions for blindness reported on 19,515 returns

Includes \$9,840,000 of "excess social security taxes withheld" reported on 97,869 returns

**Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>1</sup>		Investment interest per income concept <sup>2</sup>		Adjusted gross income less deficit	Deductions per income concept <sup>3</sup>			
			Number of returns	Amount	Number of returns	Amount		Total	Interest <sup>4</sup>		
									Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<b>Part I—All Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	84,670,389	1,053,895,687	15,673,878	23,237,533	14,124,505	5,523,455	1,053,895,687	247,644,764	23,866,640	43,415,483	
Under \$200,000 .....	84,628,628	1,038,163,816	15,634,297	23,218,756	14,095,455	4,998,573	1,038,163,816	244,215,227	23,334,141	42,744,318	
\$200,000 under \$500,000 .....	36,357	10,171,295	34,324	1,802,773	25,175	320,780	10,171,295	2,069,621	28,262	436,995	
\$500,000 under \$1,000,000 .....	4,047	2,894,559	3,537	832,303	2,875	104,034	2,894,558	648,211	3,155	123,402	
\$1,000,000 or more .....	1,357	2,866,017	1,321	1,073,891	1,000	100,069	2,866,017	711,704	1,062	110,748	
<b>Size of expanded income<sup>5</sup></b>											
Total .....	84,670,389	1,071,352,188	15,673,878	23,237,533	14,310,764	5,761,032	1,053,895,687	247,644,764	21,825,954	37,834,431	
Under \$200,000 .....	84,618,802	1,049,187,700	15,622,426	23,206,854	14,274,085	5,271,284	1,038,552,129	238,851,821	21,602,127	37,486,350	
\$200,000 under \$500,000 .....	45,154	12,756,538	43,165	2,261,892	20,783	396,043	10,802,597	1,966,885	20,533	122,784	
\$500,000 under \$1,000,000 .....	5,942	3,969,870	5,833	1,108,922	4,091	88,008	2,958,955	586,810	2,399	165,514	
\$1,000,000 or more .....	2,491	5,436,081	2,455	1,958,775	1,805	105,699	5,382,005	796,404	899	8,803	
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	84,670,389	1,077,132,220	15,673,878	23,237,533	14,310,764	5,761,032	1,053,895,687	247,644,764	23,866,640	43,415,483	
Under \$200,000 .....	84,613,877	1,053,800,352	15,619,546	23,192,498	14,271,160	5,132,025	1,038,008,453	243,677,905	23,322,898	42,600,747	
\$200,000 under \$500,000 .....	47,597	13,443,354	45,564	2,311,863	33,226	375,927	11,131,689	2,298,578	36,949	509,106	
\$500,000 under \$1,000,000 .....	6,293	4,137,436	6,183	1,132,392	4,442	127,218	3,055,044	740,134	4,900	148,810	
\$1,000,000 or more .....	2,822	5,891,279	2,586	2,000,778	1,936	146,262	6,690,501	832,146	2,093	156,800	
<b>Size of adjusted gross income less investment interest</b>											
Total .....	84,670,389	1,048,372,321	15,673,878	23,237,533	14,124,505	5,523,455	1,053,895,687	242,121,308	21,678,948	37,892,008	
Under \$200,000 .....	84,631,043	1,033,578,599	15,636,667	23,160,953	14,097,870	5,141,243	1,038,719,842	239,339,026	21,659,346	37,783,976	
\$200,000 under \$500,000 .....	34,311	9,567,445	32,322	1,750,513	23,129	250,720	9,838,165	1,683,442	15,707	105,848	
\$500,000 under \$1,000,000 .....	3,763	2,504,110	3,654	796,241	2,591	89,520	2,573,630	514,397	1,451	13,592	
\$1,000,000 or more .....	1,272	2,702,077	1,236	1,029,728	915	61,973	2,764,050	584,432	445	8,594	
<b>Part II—Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	64,421,367	1,004,445,707	13,577,761	21,297,126	13,699,168	5,220,080	1,004,445,707	207,525,968	22,337,557	41,287,122	
Under \$200,000 .....	64,379,674	988,737,123	13,538,236	21,590,393	13,580,167	4,703,631	988,737,123	204,123,591	22,305,112	40,526,198	
\$200,000 under \$500,000 .....	38,297	10,154,184	34,273	1,801,500	25,131	314,457	10,154,184	2,046,284	28,213	428,464	
\$500,000 under \$1,000,000 .....	**5,398	**5,554,400	**5,292	**1,905,233	**3,870	**201,933	**5,554,400	**1,354,093	**4,232	**231,459	
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**	
<b>Size of expanded income<sup>5</sup></b>											
Total .....	64,421,367	1,020,289,104	13,577,761	21,297,126	13,789,032	5,453,730	1,004,445,707	202,072,239	20,875,748	35,833,392	
Under \$200,000 .....	64,387,868	988,155,803	13,526,387	21,580,159	13,752,398	4,947,322	987,119,967	198,906,729	20,851,938	35,687,458	
\$200,000 under \$500,000 .....	45,081	12,738,653	43,100	2,255,716	30,743	303,820	10,766,758	1,821,817	**22,811	**137,132	
\$500,000 under \$1,000,000 .....	**8,417	**9,394,647	**8,274	**3,056,252	4,086	96,888	**6,538,983	**1,341,692	**	**	
\$1,000,000 or more .....	**	**	**	**	1,805	105,699	**	**	899	8,803	
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	64,421,367	1,025,742,833	13,577,761	21,297,126	13,789,032	5,453,730	1,004,445,707	207,525,968	22,337,557	41,287,122	
Under \$200,000 .....	64,384,969	1,002,452,763	13,523,531	21,569,342	13,749,498	4,813,999	986,583,421	203,615,435	22,290,690	40,496,104	
\$200,000 under \$500,000 .....	47,503	13,416,592	45,479	2,305,449	33,165	369,560	11,111,144	2,245,839	36,883	498,116	
\$500,000 under \$1,000,000 .....	**8,955	**9,873,477	**8,751	**3,122,335	**6,369	**270,171	**6,751,142	**1,664,694	**6,984	**201,902	
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**	
<b>Size of adjusted gross income less investment interest</b>											
Total .....	64,421,367	999,225,627	13,577,761	21,297,126	13,699,168	5,220,080	1,004,445,707	202,305,888	20,723,546	36,067,042	
Under \$200,000 .....	64,382,063	984,445,503	13,540,581	21,721,406	13,682,556	4,839,853	989,285,355	199,538,468	20,705,959	35,941,307	
\$200,000 under \$500,000 .....	34,274	10,154,184	32,382	1,749,853	25,897	318,255	10,154,184	1,871,376	15,691	103,549	
\$500,000 under \$1,000,000 .....	**5,030	**5,202,739	**4,887	**1,826,067	**	**	**5,333,842	**1,096,044	1,451	13,592	
\$1,000,000 or more .....	**	**	**	**	915	61,973	**	**	445	8,594	

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>a</sup>		Investment interest per income concept <sup>a</sup>		Adjusted gross income less deficit	Deductions per income concept <sup>a</sup>		
			Number of returns	Amount	Number of returns	Amount		Total	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Part III—Nontaxable Returns</b>										
<b>Size of adjusted gross income</b>										
Total .....	20,249,022	49,449,980	2,096,118	1,940,407	515,337	303,375	49,449,980	40,118,795	1,029,083	2,128,342
Under \$200,000 .....	20,248,954	49,426,693	2,096,061	1,938,373	515,288	294,942	49,426,693	40,091,636	1,029,029	2,115,120
\$200,000 under \$500,000 .....	60	17,111	51	1,273	44	8,324	17,111	21,337	49	10,530
\$500,000 under \$1,000,000 .....	**16	**6,176	**6	**780	**5	**2,109	**6,176	**5,822	**5	**2,691
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
<b>Size of expanded income<sup>a</sup></b>										
Total .....	20,249,022	51,063,084	2,096,118	1,940,407	521,732	327,303	49,449,980	39,791,493	950,206	1,801,039
Under \$200,000 .....	20,248,933	51,031,896	2,096,039	1,923,695	521,667	323,961	49,432,162	39,743,093	950,189	1,796,892
\$200,000 under \$500,000 .....	73	19,883	65	6,266	40	2,222	15,840	44,878	**17	**2,147
\$500,000 under \$1,000,000 .....	**16	**11,305	**14	**10,447	5	1,119	**1,978	**3,522	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
<b>Size of adjusted gross income plus tax preferences</b>										
Total .....	20,249,022	51,390,387	2,096,118	1,940,407	521,732	327,303	49,449,980	40,118,795	1,029,083	2,128,342
Under \$200,000 .....	20,248,908	51,348,199	2,096,015	1,923,156	521,662	318,026	49,425,032	40,057,470	1,029,008	2,114,643
\$200,000 under \$500,000 .....	94	26,961	85	6,417	61	5,967	20,545	53,739	66	9,990
\$500,000 under \$1,000,000 .....	**20	**15,237	**18	**10,834	**19	**3,309	**4,403	**7,568	**9	**3,709
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
<b>Size of adjusted gross income less investment interest</b>										
Total .....	20,249,022	49,146,604	2,096,118	1,940,407	515,337	303,375	49,449,980	38,815,420	953,403	1,824,966
Under \$200,000 .....	20,248,980	49,123,087	2,096,086	1,939,547	515,314	301,390	49,434,487	38,800,568	953,387	1,822,669
\$200,000 under \$500,000 .....	37	10,059	29	860	**23	**1,985	11,655	12,066	16	2,287
\$500,000 under \$1,000,000 .....	**5	**3,448	**3	**[6]	**	**	**3,837	**2,786	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table



Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total miscellaneous deductions		Standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Part I—All Returns</b>										
<b>Size of adjusted gross income</b>										
Total .....	25,860,608	48,610,062	24,434,659	16,792,387	10,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000 .....	25,819,449	48,471,446	24,394,348	15,586,444	10,040,403	12,122,313	21,735,330	11,538,328	58,171,710	113,752,378
\$200,000 under \$500,000 .....	35,813	752,072	35,050	614,092	19,451	32,620	31,700	232,560	479	1,282
\$500,000 under \$1,000,000 .....	4,004	203,055	3,933	245,327	2,204	3,712	3,643	72,815	37	100
\$1,000,000 or more .....	1,342	183,489	1,326	346,524	630	911	1,242	70,005	11	28
<b>Size of expended income<sup>a</sup></b>										
Total .....	25,860,608	48,610,062	24,434,659	16,792,387	10,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000 .....	25,808,495	48,337,437	24,383,903	15,474,516	10,033,526	12,115,668	21,736,050	11,487,245	58,171,065	113,750,606
\$200,000 under \$500,000 .....	43,851	807,506	42,664	638,943	24,487	36,219	38,371	258,332	1,088	2,931
\$500,000 under \$1,000,000 .....	5,818	224,371	5,680	263,351	3,440	6,134	5,246	76,252	70	188
\$1,000,000 or more .....	2,444	240,748	2,412	415,577	1,299	1,534	2,248	91,680	24	63
<b>Size of adjusted gross income plus tax preferences</b>										
Total .....	25,860,608	48,610,062	24,434,659	16,792,387	10,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000 .....	25,805,570	48,298,544	24,381,059	15,441,021	10,031,800	12,113,301	21,723,358	11,468,686	58,171,065	113,750,606
\$200,000 under \$500,000 .....	46,294	830,740	45,036	652,460	25,908	38,197	40,506	266,144	1,088	2,931
\$500,000 under \$1,000,000 .....	6,169	231,113	6,025	272,168	3,643	6,445	5,576	81,410	70	188
\$1,000,000 or more .....	2,575	249,665	2,541	426,738	1,370	1,612	2,375	97,268	24	63
<b>Size of adjusted gross income less investment interest</b>										
Total .....	25,860,608	48,610,062	24,434,659	16,792,387	10,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000 .....	25,821,859	48,512,558	24,396,694	15,624,630	10,041,697	12,124,519	21,737,606	11,580,975	58,171,710	113,752,378
\$200,000 under \$500,000 .....	37,712	726,987	33,065	597,756	18,365	30,772	29,771	220,796	479	1,282
\$500,000 under \$1,000,000 .....	3,720	192,874	3,655	285,117	2,037	3,549	3,377	66,366	37	100
\$1,000,000 or more .....	1,257	177,842	1,245	333,884	652	715	1,161	63,369	11	28
<b>Part II—Taxable Returns</b>										
<b>Size of adjusted gross income</b>										
Total .....	24,559,315	48,078,667	23,334,173	16,080,691	17,831,901	10,078,512	20,876,913	11,144,996	39,821,227	80,855,981
Under \$200,000 .....	24,518,218	46,941,495	23,293,915	14,876,437	17,790,582	10,041,496	20,840,386	10,780,395	39,820,700	80,854,571
\$200,000 under \$500,000 .....	35,759	750,953	35,003	612,884	19,425	32,403	31,649	224,297	479	1,282
\$500,000 under \$1,000,000 .....	**5,340	**386,220	**5,255	**591,389	**2,894	**4,614	**4,878	**140,303	37	100
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	11	28
<b>Size of expended income<sup>a</sup></b>										
Total .....	24,559,315	48,078,667	23,334,173	16,080,691	17,831,901	10,078,512	20,876,913	11,144,996	39,821,227	80,855,981
Under \$200,000 .....	24,507,273	46,807,499	23,263,481	14,793,297	17,792,726	10,034,788	20,831,104	10,732,865	**39,821,133	**80,855,730
\$200,000 under \$500,000 .....	42,768	806,193	42,605	608,949	**27,675	**42,190	38,322	247,060	70	188
\$500,000 under \$1,000,000 .....	**6,256	**464,975	**6,087	**678,445	**	**	**7,747	**165,051	24	63
\$1,000,000 or more .....	**	**	**	**	1,298	1,534	**	**	**	**
<b>Size of adjusted gross income plus tax preferences</b>										
Total .....	24,559,315	48,078,667	23,334,173	16,080,691	17,831,901	10,078,512	20,876,913	11,144,996	39,821,227	80,855,981
Under \$200,000 .....	24,504,373	46,769,081	23,260,661	14,760,228	17,801,014	10,032,546	20,828,434	10,714,694	**39,821,133	**80,855,730
\$200,000 under \$500,000 .....	46,208	829,184	44,955	622,046	25,676	37,918	30,427	254,646	70	188
\$500,000 under \$1,000,000 .....	**6,734	**483,422	**6,557	**698,415	**5,009	**8,046	**7,942	**175,556	24	63
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**
<b>Size of adjusted gross income less investment interest</b>										
Total .....	24,559,315	48,078,667	23,334,173	16,080,691	17,831,901	10,078,512	20,876,913	11,144,996	39,821,227	80,855,981
Under \$200,000 .....	24,520,620	46,962,147	23,296,236	14,814,194	17,810,564	10,043,576	20,842,640	10,802,674	39,820,700	80,854,571
\$200,000 under \$500,000 .....	33,741	726,136	33,040	596,973	**20,385	**34,221	29,740	212,763	479	1,282
\$500,000 under \$1,000,000 .....	**4,974	**370,383	**4,897	**569,523	**	**	**4,533	**129,560	37	100
\$1,000,000 or more .....	**	**	**	**	652	715	**	**	11	28

Footnotes at end of table



Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total miscellaneous deductions		Standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Part III—Nontaxable Returns</b>										
Size of adjusted gross income										
Total .....	1,301,293	1,531,395	1,100,486	711,596	1,130,850	2,081,043	895,002	768,512	18,351,010	32,897,807
Under \$200,000 .....	1,301,233	1,529,951	1,100,423	710,008	1,130,821	2,080,817	894,944	757,923	18,351,010	32,897,807
200,000 under \$500,000 .....	54	1,120	47	1,208	26	217	51	8,263	—	—
500,000 under \$1,000,000 .....	**6	**325	**6	**480	**3	**9	**7	**2,316	—	—
1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
Size of expanded income <sup>1</sup>										
Total .....	1,301,293	1,531,395	1,100,486	711,596	1,130,850	2,081,043	895,002	768,512	18,351,010	32,897,807
Under \$200,000 .....	1,301,222	1,529,937	1,100,422	681,219	1,130,798	2,080,880	894,946	754,359	**18,351,010	**32,897,807
200,000 under \$500,000 .....	65	1,313	59	29,994	**52	**163	49	11,272	—	—
500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—
1,000,000 or more .....	**6	**145	**5	**484	—	—	**7	**2,881	—	—
Size of adjusted gross income plus tax preferences										
Total .....	1,301,293	1,531,395	1,100,486	711,596	1,130,850	2,081,043	895,002	768,512	18,351,010	32,897,807
Under \$200,000 .....	1,301,197	1,529,483	1,100,398	680,793	1,130,786	2,080,754	894,924	753,992	**18,351,010	**32,897,807
200,000 under \$500,000 .....	86	1,556	79	30,413	60	279	69	11,498	—	—
500,000 under \$1,000,000 .....	**10	**335	**9	**491	**4	**10	**9	**2,022	—	—
1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
Size of adjusted gross income less investment interest										
Total .....	1,301,293	1,531,395	1,100,486	711,596	1,130,850	2,081,043	895,002	768,512	18,351,010	32,897,807
Under \$200,000 .....	1,301,259	1,530,411	1,100,458	710,436	1,130,833	2,080,943	894,966	758,301	18,351,010	32,897,807
200,000 under \$500,000 .....	31	849	25	783	**17	**100	31	8,036	—	—
500,000 under \$1,000,000 .....	**3	**134	**3	**478	—	—	**5	**2,175	—	—
1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Exemptions (amount)		Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
			Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Part I—All Returns											
Size of adjusted gross income											
Total .....	161,830,453	66,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000 .....	161,719,099	66,875,223	662,653,507	68,696,323	147,354,483	68,682,332	12,554,407	249,040	360,771	134,799,974	
\$200,000 under \$500,000 .....	97,414	36,189	8,021,043	36,317	4,385,422	36,189	99,653	5,410	26,183	4,285,569	
\$500,000 under \$1,000,000 .....	10,457	4,012	5,400,753	4,043	1,302,806	4,012	34,752	907	14,029	1,268,055	
\$1,000,000 or more .....	3,484	1,346	2,151,684	1,356	1,491,818	1,346	43,946	392	26,844	1,447,872	
Size of expanded income <sup>1</sup>											
Total .....	161,830,453	66,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000 .....	161,688,294	66,663,905	661,301,460	68,684,524	146,555,801	68,671,014	12,521,265	247,879	352,981	134,034,434	
\$200,000 under \$500,000 .....	120,549	44,587	8,568,896	45,095	4,590,894	44,587	113,162	6,341	32,586	4,477,732	
\$500,000 under \$1,000,000 .....	15,284	5,841	2,272,557	5,930	1,434,163	5,841	36,840	1,126	12,457	1,395,323	
\$1,000,000 or more .....	6,336	2,439	2,724,075	2,490	1,953,872	2,439	59,991	603	29,604	1,893,981	
Size of adjusted gross income plus tax preferences											
Total .....	161,830,453	66,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000 .....	161,679,854	66,661,137	661,004,835	68,681,618	146,406,125	68,668,246	12,515,858	247,279	351,625	133,890,165	
\$200,000 under \$500,000 .....	127,725	46,933	8,771,481	47,522	4,690,207	46,933	118,037	6,648	33,363	4,564,171	
\$500,000 under \$1,000,000 .....	16,172	6,142	2,325,866	6,280	1,464,285	6,142	39,540	1,181	11,859	1,424,746	
\$1,000,000 or more .....	6,702	2,560	2,764,807	2,619	1,983,913	2,560	61,524	641	30,580	1,922,388	
Size of adjusted gross income less investment interest											
Total .....	161,830,453	66,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000 .....	161,725,829	66,677,522	662,948,041	68,698,718	147,513,471	68,684,831	12,560,697	249,412	362,818	134,952,672	
\$200,000 under \$500,000 .....	91,685	34,228	7,821,823	34,288	4,232,795	34,228	96,015	5,117	24,672	4,196,781	
\$500,000 under \$1,000,000 .....	9,678	3,753	1,862,209	3,761	1,265,894	3,753	34,016	854	14,506	1,231,877	
\$1,000,000 or more .....	3,260	1,289	2,114,916	1,272	1,462,370	1,289	42,231	366	25,831	1,420,138	
Part II—Taxable Returns											
Size of adjusted gross income											
Total .....	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000 .....	127,934,102	64,382,914	657,208,138	64,379,674	146,440,059	64,365,683	11,639,983	227,193	292,712	134,799,974	
\$200,000 under \$500,000 .....	97,254	36,169	8,018,224	36,297	4,383,820	36,169	98,251	5,998	24,645	4,285,569	
\$500,000 under \$1,000,000 .....	**13,922	**5,357	**4,190,105	**5,396	**2,793,209	**5,357	**77,283	**1,296	**39,257	1,268,055	
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	1,447,872	
Size of expanded income <sup>1</sup>											
Total .....	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000 .....	127,903,325	64,351,590	655,855,935	64,367,869	145,641,335	64,354,359	11,606,799	225,831	284,922	134,034,434	
\$200,000 under \$500,000 .....	120,371	44,573	8,566,233	45,081	4,589,333	44,573	111,662	6,330	31,947	4,477,732	
\$500,000 under \$1,000,000 .....	**21,582	**8,277	**4,994,300	**8,417	**3,386,420	**8,277	**97,115	**1,726	**40,645	1,395,323	
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	1,893,981	
Size of adjusted gross income plus tax preferences											
Total .....	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000 .....	127,949,969	64,348,828	655,559,466	64,364,969	145,491,701	64,351,597	11,601,434	225,432	283,766	133,890,165	
\$200,000 under \$500,000 .....	127,481	46,914	8,768,671	47,503	4,678,607	46,914	114,437	6,636	31,824	4,564,170	
\$500,000 under \$1,000,000 .....	**22,827	**8,898	**5,086,331	**8,895	**3,446,780	**8,898	**99,645	**1,819	**41,924	1,424,746	
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	1,922,388	
Size of adjusted gross income less investment interest											
Total .....	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000 .....	127,940,752	64,365,207	657,502,516	64,382,063	146,589,005	64,367,976	11,646,231	227,564	294,559	134,952,672	
\$200,000 under \$500,000 .....	91,597	34,214	7,819,159	34,274	4,291,235	34,214	94,454	5,106	23,134	4,196,781	
\$500,000 under \$1,000,000 .....	**12,929	**5,019	**4,094,793	**5,030	**2,726,648	**5,019	**74,832	**1,217	**38,922	1,231,878	
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	1,420,138	

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Exemptions (amount)	Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
		Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
						Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Part III—Nontaxable Returns</b>										
<b>Size of adjusted gross income</b>										
Total .....	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000 .....	33,784,997	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
\$200,000 under \$500,000 .....	160	20	2,820	20	1,602	20	1,602	12	1,538	—
\$500,000 under \$1,000,000 .....	**19	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
<b>Size of expanded income<sup>a</sup></b>										
Total .....	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000 .....	33,784,959	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
\$200,000 under \$500,000 .....	178	14	2,863	14	1,560	14	1,560	11	1,538	—
\$500,000 under \$1,000,000 .....	**40	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
<b>Size of adjusted gross income plus tax preferences</b>										
Total .....	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000 .....	33,784,885	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
\$200,000 under \$500,000 .....	244	19	2,810	19	1,600	19	1,600	12	1,538	—
\$500,000 under \$1,000,000 .....	**26	**4	**2,341	**4	**1,418	**4	**1,418	**3	**1,416	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
<b>Size of adjusted gross income less investment interest</b>										
Total .....	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000 .....	33,785,078	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
\$200,000 under \$500,000 .....	89	14	2,863	14	1,560	14	1,560	11	1,538	—
\$500,000 under \$1,000,000 .....	**10	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

<sup>a</sup>The sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. However, excess itemized deductions are not included in this concept.<sup>b</sup>Investment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.<sup>c</sup>In the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is total deductions as transcribed from the tax return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is total deductions minus investment interest.<sup>d</sup>In the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is interest deducted as transcribed from the return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is interest deducted minus investment interest.<sup>e</sup>Adjusted gross income plus tax preferences minus investment interest.<sup>f</sup>Amount less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 1.12—Selected Income Items by Size of Specified Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of specified income	Adjusted gross income		Deficit <sup>a</sup>		Salaries and wages (gross)		Business and profession			
							Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>84,123,626</b>	<b>1,060,805,806</b>	<b>546,763</b>	<b>6,910,119</b>	<b>75,510,735</b>	<b>880,998,631</b>	<b>5,744,547</b>	<b>50,328,842</b>	<b>1,803,283</b>	<b>5,829,381</b>
\$1 under \$1,000 .....	4,244,194	2,427,174	170,747	53,323	5,002,073	2,704,950	1,287,724	558,958	841,907	343,24
\$1,000 under \$2,000 .....	5,244,990	7,760,636	89,294	126,550	5,237,012	7,721,890	737,339	1,075,078	342,983	493,12
\$2,000 under \$3,000 .....	5,031,575	12,572,750	46,212	114,718	4,880,501	12,183,120	841,146	1,336,827	176,693	434,689
\$3,000 under \$4,000 .....	4,531,521	15,885,319	36,846	129,903	3,847,275	13,436,090	399,063	1,390,857	105,138	362,728
\$4,000 under \$5,000 .....	4,331,708	19,541,497	23,574	106,518	3,630,599	16,397,302	331,320	1,485,364	74,786	334,158
\$5,000 under \$6,000 .....	4,634,358	25,392,773	21,332	116,936	3,923,098	21,487,168	256,830	1,407,920	56,256	307,374
\$6,000 under \$7,000 .....	4,265,839	27,988,054	14,320	92,856	3,636,967	23,617,818	220,668	1,431,517	41,167	266,309
\$7,000 under \$8,000 .....	3,946,419	29,589,451	14,599	109,190	3,399,870	24,936,731	180,686	1,423,194	25,780	191,407
\$8,000 under \$9,000 .....	3,679,057	31,248,420	8,963	75,409	3,266,810	27,755,888	178,397	1,513,372	24,860	211,141
\$9,000 under \$10,000 .....	3,367,283	31,937,640	7,168	68,106	2,967,668	28,151,780	151,733	1,438,871	17,751	168,100
\$10,000 under \$11,000 .....	3,219,533	33,785,374	9,878	104,170	2,897,466	30,395,884	132,540	1,386,828	14,809	155,054
\$11,000 under \$12,000 .....	2,915,971	33,515,802	7,281	84,181	2,863,986	30,614,826	112,051	1,267,745	9,206	105,664
\$12,000 under \$13,000 .....	2,927,586	36,584,868	5,356	66,507	2,572,224	32,159,925	100,745	1,236,195	8,643	110,680
\$13,000 under \$14,000 .....	2,757,510	37,202,225	7,208	96,962	2,543,555	34,324,231	92,112	1,243,100	6,073	82,381
\$14,000 under \$15,000 .....	2,730,738	39,599,285	8,801	128,450	2,530,189	36,681,878	78,272	1,148,962	4,957	71,798
\$15,000 under \$20,000 .....	11,197,191	194,184,453	16,454	287,029	10,244,203	177,348,737	288,629	4,988,466	18,006	312,304
\$20,000 under \$25,000 .....	6,648,622	147,891,145	11,577	259,916	6,001,487	133,491,894	179,532	4,002,391	9,250	205,139
\$25,000 under \$30,000 .....	3,629,532	98,784,280	10,703	234,073	3,051,602	82,872,282	118,595	3,283,691	7,235	194,333
\$30,000 under \$50,000 .....	3,639,080	132,893,393	7,327	658,072	2,702,688	97,271,380	215,811	8,167,790	10,043	360,788
\$50,000 under \$100,000 .....	948,034	62,415,723	10,597	74,959	505,062	32,835,907	109,544	7,216,155	4,723	325,298
\$100,000 under \$200,000 .....	195,142	24,173,611	4,940	677,628	83,972	10,834,018	16,791	2,161,464	1,756	240,125
\$200,000 under \$500,000 .....	36,357	10,171,295	2,387	728,967	11,345	3,204,665	2,560	701,348	818	239,915
\$500,000 under \$1,000,000 .....	4,047	2,694,559	656	452,615	633	404,753	270	178,575	144	96,765
\$1,000,000 or more .....	1,357	2,886,017	443	1,332,441	143	265,495	99	219,177	81	184,868

Size of specified income	Farm				Partnership			
	Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>1,341,589</b>	<b>10,338,735</b>	<b>1,477,601</b>	<b>6,882,954</b>	<b>1,598,473</b>	<b>19,660,207</b>	<b>1,014,306</b>	<b>7,977,737</b>
\$1 under \$1,000 .....	368,164	151,751	412,385	188,326	444,262	141,036	451,182	171,394
\$1,000 under \$2,000 .....	178,162	261,014	321,356	488,562	176,873	263,785	165,928	235,676
\$2,000 under \$3,000 .....	106,779	269,801	189,104	464,337	105,033	255,473	95,870	234,956
\$3,000 under \$4,000 .....	76,571	265,545	143,548	502,042	84,747	230,961	44,123	152,906
\$4,000 under \$5,000 .....	65,676	298,018	86,441	384,573	59,802	269,535	32,330	143,411
\$5,000 under \$6,000 .....	59,775	329,894	70,458	382,964	53,425	291,979	25,631	139,955
\$6,000 under \$7,000 .....	47,870	311,627	43,995	284,354	60,793	395,855	15,763	102,794
\$7,000 under \$8,000 .....	40,021	321,327	28,577	214,561	47,967	360,256	19,348	145,692
\$8,000 under \$9,000 .....	31,304	268,176	52,475	276,418	36,745	309,182	14,860	129,993
\$9,000 under \$10,000 .....	33,786	319,056	19,845	189,002	37,876	361,128	12,246	115,348
\$10,000 under \$11,000 .....	30,359	317,466	14,233	149,393	32,559	344,393	10,468	108,837
\$11,000 under \$12,000 .....	23,064	295,731	15,250	176,444	35,261	406,869	7,519	86,517
\$12,000 under \$13,000 .....	25,738	324,038	11,019	136,508	21,998	275,726	6,556	119,997
\$13,000 under \$14,000 .....	20,355	276,718	7,730	103,715	23,504	317,556	5,759	77,628
\$14,000 under \$15,000 .....	17,805	257,004	4,162	60,702	18,531	267,048	8,131	116,462
\$15,000 under \$20,000 .....	66,241	1,170,343	21,914	381,224	83,263	1,443,238	19,993	341,495
\$20,000 under \$25,000 .....	45,107	1,000,451	18,848	417,871	47,942	1,070,851	14,907	333,491
\$25,000 under \$30,000 .....	31,390	858,394	8,440	234,812	45,463	1,234,245	11,690	314,218
\$30,000 under \$50,000 .....	49,715	1,823,880	15,756	588,329	94,141	3,553,110	19,491	742,421
\$50,000 under \$100,000 .....	14,610	955,694	8,594	500,663	66,147	4,555,903	19,363	1,273,008
\$100,000 under \$200,000 .....	1,764	222,774	2,596	350,971	15,645	2,040,040	7,195	971,627
\$200,000 under \$500,000 .....	224	58,803	209	209,538	3,140	846,564	3,013	902,250
\$500,000 under \$1,000,000 .....	3	8,654	109	70,338	278	184,491	661	448,457
\$1,000,000 or more .....	3	4,146	28	66,850	81	142,953	289	562,226

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of specified income	Small Business Corporation				Sales of capital assets (Net gain)		Sales of property other than capital assets			
	Net profit		Net loss		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total</b> .....	<b>388,757</b>	<b>4,050,489</b>	<b>254,223</b>	<b>2,174,503</b>	<b>6,081,194</b>	<b>20,207,101</b>	<b>681,277</b>	<b>1,454,264</b>	<b>418,053</b>	<b>1,288,876</b>
\$1 under \$1,000 .....	128,858	38,005	80,690	30,911	3,338,947	993,600	425,595	141,599	258,849	82,100
\$1,000 under \$2,000 .....	34,879	53,249	37,190	54,080	898,372	128,167	88,942	129,417	66,333	93,966
\$2,000 under \$3,000 .....	40,899	102,576	21,964	53,285	487,566	118,621	47,595	116,410	25,275	62,015
\$3,000 under \$4,000 .....	15,771	54,811	17,669	60,271	307,021	1,061,650	35,914	124,267	11,084	37,367
\$4,000 under \$5,000 .....	21,846	36,451	12,359	56,388	210,637	941,376	21,057	62,615	8,215	36,933
\$5,000 under \$6,000 .....	20,805	113,220	13,028	70,509	148,769	824,821	13,638	75,447	10,889	57,010
\$6,000 under \$7,000 .....	19,885	70,785	5,165	33,324	102,463	665,065	10,943	63,738	4,107	26,310
\$7,000 under \$8,000 .....	6,646	51,024	7,131	54,105	92,820	697,584	5,696	41,905	2,942	21,998
\$8,000 under \$9,000 .....	3,902	33,157	9,505	81,348	70,089	593,764	3,600	30,216	852	7,213
\$9,000 under \$10,000 .....	8,211	76,884	1,572	14,854	52,147	495,296	2,910	27,682	1,255	11,839
\$10,000 under \$11,000 .....	6,183	85,740	3,697	38,602	42,429	445,918	2,361	25,142	1,130	11,824
\$11,000 under \$12,000 .....	4,095	46,693	1,005	11,710	39,697	457,397	1,916	21,876	1,103	24,640
\$12,000 under \$13,000 .....	2,015	25,071	2,225	27,413	29,452	366,264	1,996	25,104	2,169	28,448
\$13,000 under \$14,000 .....	5,952	79,414	1,927	25,815	26,563	356,381	2,503	33,495	962	13,269
\$14,000 under \$15,000 .....	7,964	103,104	4,921	70,029	24,443	351,266	938	13,717	990	14,310
\$15,000 under \$20,000 .....	16,537	284,872	10,637	198,931	68,947	1,196,219	8,048	137,277	5,751	88,867
\$20,000 under \$25,000 .....	11,658	262,651	4,869	111,927	33,226	746,729	3,141	70,121	3,479	77,088
\$25,000 under \$30,000 .....	11,485	131,059	1,839	54,825	27,371	742,584	1,584	43,208	2,432	66,288
\$30,000 under \$50,000 .....	14,220	540,804	11,310	425,805	43,379	1,638,824	1,733	68,451	6,330	233,420
\$50,000 under \$100,000 .....	10,771	713,212	3,526	245,524	22,398	1,522,334	734	48,692	2,062	125,776
\$100,000 under \$200,000 .....	2,727	365,226	1,285	179,600	7,868	1,065,124	234	32,324	476	61,534
\$200,000 under \$500,000 .....	829	244,060	567	158,220	3,444	1,032,438	159	42,425	199	53,656
\$500,000 under \$1,000,000 .....	150	99,820	101	66,246	891	612,335	24	14,781	43	23,950
\$1,000,000 or more .....	59	194,533	59	64,189	435	939,095	14	28,333	16	26,493

Size of specified income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rent			
							Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>Total</b> .....	<b>9,039,756</b>	<b>24,461,943</b>	<b>42,568,233</b>	<b>48,588,111</b>	<b>5,538,948</b>	<b>24,556,210</b>	<b>3,901,763</b>	<b>9,097,750</b>	<b>2,678,114</b>	<b>5,246,877</b>
\$1 under \$1,000 .....	5,958,419	1,613,264	31,698,075	71,813,847	930,566	484,661	2,186,794	854,858	1,638,465	674,415
\$1,000 under \$2,000 .....	1,058,815	1,483,732	4,422,681	6,264,337	628,837	1,238,347	646,064	818,196	586,340	825,913
\$2,000 under \$3,000 .....	565,075	1,296,599	2,151,323	5,291,644	729,139	1,818,114	330,035	815,228	278,775	662,895
\$3,000 under \$4,000 .....	339,754	1,181,714	1,339,609	4,654,718	610,380	2,135,590	165,319	571,589	119,855	414,619
\$4,000 under \$5,000 .....	166,056	635,575	796,879	3,549,007	657,608	2,957,218	116,666	533,181	70,544	312,888
\$5,000 under \$6,000 .....	149,006	817,202	537,787	2,944,329	434,584	2,376,768	92,322	510,491	36,757	202,834
\$6,000 under \$7,000 .....	138,039	894,845	380,041	2,465,821	353,422	2,286,407	64,754	417,215	31,594	204,655
\$7,000 under \$8,000 .....	84,570	630,844	304,013	2,272,906	326,574	1,785,063	47,046	352,737	19,636	146,794
\$8,000 under \$9,000 .....	68,710	583,216	183,245	1,548,112	154,266	1,307,341	43,593	366,454	16,499	138,689
\$9,000 under \$10,000 .....	50,415	481,538	133,172	1,265,969	119,669	1,133,536	32,194	306,613	18,583	176,773
\$10,000 under \$11,000 .....	41,680	436,558	103,168	1,081,701	99,415	1,041,708	26,999	278,978	9,775	102,895
\$11,000 under \$12,000 .....	39,351	452,242	84,810	976,429	81,357	836,064	19,830	229,518	10,087	114,653
\$12,000 under \$13,000 .....	26,890	334,841	77,305	950,884	57,757	722,662	21,301	263,562	4,682	98,047
\$13,000 under \$14,000 .....	29,987	393,406	52,232	705,909	56,173	756,884	8,793	118,491	3,026	40,735
\$14,000 under \$15,000 .....	22,444	326,111	47,807	693,684	32,765	475,756	10,788	156,078	4,263	61,993
\$15,000 under \$20,000 .....	90,736	1,564,190	130,328	2,206,381	104,612	1,794,504	38,766	686,331	11,655	198,536
\$20,000 under \$25,000 .....	45,660	1,026,541	48,773	1,055,417	35,331	787,146	19,382	427,881	5,583	121,717
\$25,000 under \$30,000 .....	34,963	963,313	24,351	662,470	11,042	302,018	10,258	283,422	5,243	67,578
\$30,000 under \$50,000 .....	55,410	2,100,594	38,826	1,449,202	4,139	146,381	12,108	465,941	6,736	260,941
\$50,000 under \$100,000 .....	36,196	2,487,071	11,265	752,132	1,076	72,210	5,422	951,961	2,560	174,218
\$100,000 under \$200,000 .....	12,108	1,636,578	2,615	345,101	83	10,189	1,051	133,560	763	109,254
\$200,000 under \$500,000 .....	5,009	1,465,831	656	187,531	**	**	251	51,136	290	65,666
\$500,000 under \$1,000,000 .....	910	619,849	116	78,236	**	**	25	16,754	38	38,753
\$1,000,000 or more .....	373	736,288	36	72,243	—	—	3	5,557	19	30,512

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of specified income	Royalty				Estate or trust				Alimony received	
	Net income		Net loss		Net income		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total .....</b>	<b>609,369</b>	<b>2,136,527</b>	<b>32,460</b>	<b>111,100</b>	<b>783,094</b>	<b>3,087,312</b>	<b>47,469</b>	<b>215,905</b>	<b>284,780</b>	<b>1,000,799</b>
\$1 under \$1,000 .....	387,971	103,475	21,590	6,839	306,570	111,229	27,436	8,608	71,728	25,772
\$1,000 under \$2,000 .....	60,633	97,853	2,011	2,805	142,961	208,018	6,677	9,190	62,964	90,499
\$2,000 under \$3,000 .....	24,344	61,113	1,020	4,231	90,356	226,266	2,705	6,573	34,972	83,053
\$3,000 under \$4,000 .....	31,314	108,107	1,786	6,391	51,887	209,413	1,321	4,421	33,773	118,220
\$4,000 under \$5,000 .....	19,730	66,804	1,746	8,149	34,960	154,025	3,520	15,191	16,762	76,293
\$5,000 under \$6,000 .....	5,653	31,347	550	2,915	29,162	156,654	558	3,180	17,208	94,173
\$6,000 under \$7,000 .....	8,200	52,636	413	2,684	17,797	112,935	338	2,308	11,916	74,762
\$7,000 under \$8,000 .....	6,945	51,233	*140	1,096	17,142	127,513	*1,840	*13,474	11,300	86,447
\$8,000 under \$9,000 .....	10,612	88,795	171	1,436	10,032	84,105	96	823	*2,126	*17,753
\$9,000 under \$10,000 .....	6,054	58,148	90	850	6,236	58,959	*89	*854	5,595	53,472
\$10,000 under \$11,000 .....	5,870	62,341	697	7,436	9,429	99,152	*244	*2,602	*5,350	*55,682
\$11,000 under \$12,000 .....	4,542	51,172	*33	*382	6,102	70,003	*17	*193	*471	*5,420
\$12,000 under \$13,000 .....	1,140	14,361	*99	*1,229	5,796	71,794	*123	*1,539	*536	*6,470
\$13,000 under \$14,000 .....	1,247	16,913	*106	*1,469	4,434	86,476	*77	*1,045	*1,871	*24,884
\$14,000 under \$15,000 .....	2,043	29,111	*221	*3,117	4,120	59,800	*23	*331	*3,217	*46,491
\$15,000 under \$20,000 .....	3,287	55,423	254	4,521	17,565	304,588	532	9,162	908	15,079
\$20,000 under \$25,000 .....	5,261	120,719	141	3,245	5,376	123,197	125	2,831	1,955	41,832
\$25,000 under \$30,000 .....	3,461	82,355	*107	*2,880	4,461	124,451	488	14,347	*206	*5,268
\$30,000 under \$50,000 .....	6,633	239,057	219	8,405	4,413	169,214	358	14,859	*1,559	*54,472
\$50,000 under \$100,000 .....	3,610	257,250	111	8,032	2,774	190,291	529	34,813	*332	*18,762
\$100,000 under \$200,000 .....	1,202	180,342	105	14,978	1,068	138,522	308	42,950	*28	*4,497
\$200,000 under \$500,000 .....	492	135,090	44	13,307	347	97,892	50	15,400	*3	*11,500
\$500,000 under \$1,000,000 .....	108	73,500	*6	*4,823	78	53,118	*15	*11,213	—	—
\$1,000,000 or more .....	46	91,382	—	—	28	75,695	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Break-even returns are included in the total only

NOTE: Detail may not add to total because of rounding



## Deductions and Exemptions

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### Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption. Statutory adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Data for types of exemptions are presented in tables 2B, 2.10, and 2.11, while data for five categories of itemized deductions, by marital status, are presented in tables 2.2 and 2.3, and data for itemized deductions as a percent of adjusted gross income are shown in tables 2.4-2.8. Data are also presented for returns filed by dependents with unearned income (table 2.9) and on itemized deductions as a percent of adjusted gross income for nontaxable returns with adjusted gross income of \$200,000 or more (table 2C).

### Data Affected by Tax Law Changes

The Tax Reform Act of 1976 increased the standard deduction by raising both the maximum and minimum amount allowed. The new limits for 1976 were \$200 more than those in effect for 1975 for joint returns and \$100 more for

all other returns. (The applicable percentage of adjusted gross income remained at 16 percent.) See "Standard Deduction" below.

### Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "low-income allowance" and the "percentage standard deduction", both of which are discussed in greater detail below. Details on the form of deduction claimed are shown in table 2A and chart 2A.

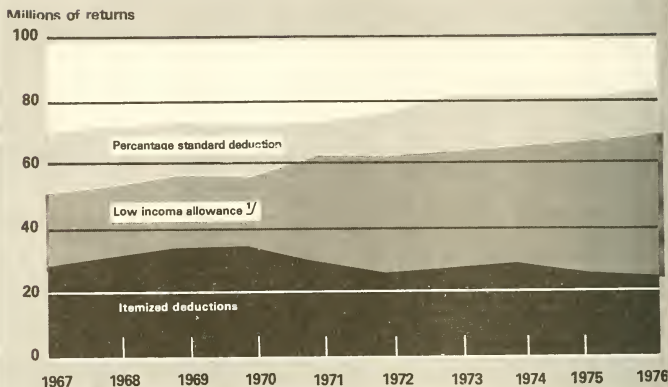
### Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing deductible personal expenses. For 1976, the standard deduction was 16 percent of adjusted gross income with fixed limits depending upon marital status. For unmarried persons (including heads of households with dependent children), the limits were a minimum of \$1,700 and a maximum of \$2,400. For married persons filing separately, the limits were set at \$1,050 and \$1,400, and for married persons filing jointly (as well as for certain surviving spouses), the limits were \$2,100 and \$2,800. The lower limits represented the "low-income allowance", i.e., a minimum deduction allowed any one taxpayer.

Most taxpayers received the benefit of whichever was the more advantageous of these two forms of standard deduction. If the taxpayer determined the income tax from the "tax tables", the larger of the percentage standard deduction or the low-income allowance was automatically used in these tables to determine the tax. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income

Chart 2A

### Distribution of returns by form of deduction, 1967-1976



<sup>1/</sup> Minimum standard deduction prior to 1970.

had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" and "Dependents with Unearned Income" in section 6, Explanation of Classifications and Terms.)

#### Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses incurred during the year. Chart 2B shows the amount of each major deduction item claimed for 1976, along with a comparative figure for 1966. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms, for a description of the classification of these returns.

#### Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6, Explanation of Classifications and Terms). The number of exemptions claimed on a return, other than those for age and blindness, is an indication of family size (see chart 2C).

#### Dependents with Unearned Income

The number of returns filed by dependents with unearned income for 1976, as shown in table 2.9, was approximately three times greater than that for 1975. This

large increase was primarily due to the fact that dependents with unearned income could indicate this status on Form 1040A for the first time, as well as on Form 1040. In previous years, identifying oneself as a dependent with unearned income was possible only on Form 1040. Therefore, a dependent with unearned income filing Form 1040A could not be identified as such.

Dependents with unearned income who had combined dividend and interest income in excess of \$750 were specifically prohibited from using a Form 1040A for 1975. This was not true for 1976; the only restrictions on dependents with unearned income were, in general, those in effect for all taxpayers (i.e., dividends or interest in excess of \$400 required the use of Form 1040). While income amounts shown in table 2.9 represent an increase over 1975, this increase was basically composed of very minimal amounts declared by the larger number of identifiable dependents with unearned income.

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1975 and 1976

(All figures are estimates based on samples)

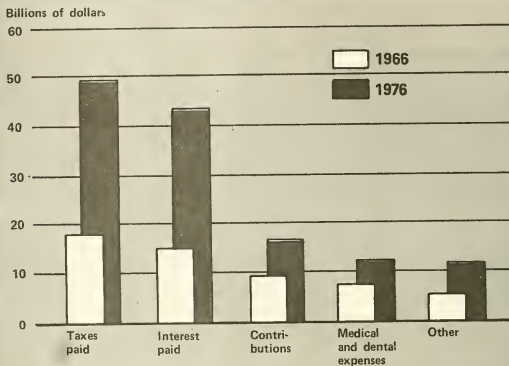
Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit (Thousands of dollars)			Average adjusted gross income less deficit (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All Returns</b>									
Total	82,228,332	84,870,389	2,641,057	947,784,873	1,053,895,887	106,110,814	11,526	12,447	921
Under \$5,000	24,901,853	23,935,751	-966,102	53,376,118	51,277,317	-2,098,801	2,143	2,142	-1
\$5,000 under \$10,000	19,952,914	19,892,956	-59,958	146,545,680	145,856,338	-689,342	7,344	7,332	-12
\$10,000 under \$15,000	14,963,680	14,551,350	-412,330	185,639,766	180,687,556	-5,052,210	12,406	12,417	11
\$15,000 or more	22,410,885	26,290,332	3,879,447	562,223,307	678,074,476	115,851,169	25,087	25,715	628
<b>Returns With Adjusted Gross Income and—Itemized Deductions</b>									
Total	26,074,061	25,951,389	-122,672	532,610,747	581,678,757	49,068,010	20,426	22,414	1,988
Under \$5,000	709,449	600,246	-109,203	2,589,107	2,098,588	-490,519	3,649	3,496	-153
\$5,000 under \$10,000	3,764,312	2,918,444	-845,868	29,872,420	22,692,822	-6,779,718	7,882	7,844	-38
\$10,000 under \$15,000	8,185,372	5,140,313	-3,045,059	77,478,734	64,979,686	-12,499,048	12,985	12,417	-568
\$15,000 or more	15,444,328	17,292,386	1,848,058	422,870,566	491,707,862	68,837,296	27,380	28,434	1,054
<b>Standard Deduction</b>									
Total	55,511,480	58,172,237	2,660,757	421,478,879	479,127,409	57,648,530	7,592	8,236	644
Under \$5,000	23,548,813	22,788,742	-759,871	57,091,566	56,088,848	-1,002,718	2,424	2,461	37
\$5,000 under \$10,000	16,188,602	16,974,512	785,910	116,873,340	122,963,717	6,090,377	7,219	7,244	25
\$10,000 under \$15,000	8,807,708	9,411,037	603,329	106,161,032	115,707,870	9,546,838	12,284	12,284	0
\$15,000 or more	6,966,557	8,997,946	2,031,389	139,352,741	184,366,614	45,013,873	20,003	20,489	486
<b>Low-income allowance</b>									
Total	41,429,124	43,572,511	2,152,387	194,359,892	223,692,189	29,332,497	4,892	5,133	441
Under \$5,000	23,478,327	22,743,967	-734,360	56,880,455	56,001,485	-878,970	2,422	2,462	40
\$5,000 under \$10,000	15,755,170	16,637,463	882,293	113,516,805	120,218,660	6,701,855	7,205	7,225	20
\$10,000 under \$15,000	2,185,790	4,187,787	2,001,997	23,342,499	47,408,679	23,466,180	10,953	11,320	367
\$15,000 or more	837	3,274	2,437	19,933	63,985	43,432	23,814	19,354	*-4,460
<b>Percentage</b>									
Total	14,091,356	14,999,726	908,370	227,116,987	255,434,860	28,317,873	16,117	17,495	1,378
Under \$5,000	70,286	44,755	-25,531	211,111	87,364	-123,747	3,003	1,952	-1,051
\$5,000 under \$10,000	433,432	337,049	-96,383	3,356,535	2,745,057	-611,478	7,744	8,144	400
\$10,000 under \$15,000	6,621,918	5,223,250	-1,398,668	84,218,533	66,299,191	-15,919,342	12,718	10,705	357
\$15,000 or more	6,965,720	8,994,672	2,028,952	139,332,088	184,303,249	44,971,441	20,002	20,490	488
Returns with no adjusted gross income	643,791	546,763	-97,028	-6,304,555	-6,910,119	-605,564	-9,792	-12,638	-2,846

Form of deduction and size of adjusted gross income	Deductions (Thousands of dollars)			Average deductions (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(10)	(11)	(12)	(13)	(14)	(15)
<b>All Returns</b>						
Total	223,181,778	247,644,764	24,462,986	2,714	2,924	210
Under \$5,000	40,163,989	41,166,745	1,002,756	1,612	1,719	107
\$5,000 under \$10,000	39,023,766	40,831,245	1,807,509	1,955	2,052	97
\$10,000 under \$15,000	38,697,827	37,786,889	-910,938	2,586	2,596	10
\$15,000 or more	105,296,226	127,859,884	22,563,658	4,698	4,863	165
<b>Returns With Adjusted Gross Income and—Itemized Deductions</b>						
Total	122,260,601	133,890,976	11,630,375	4,689	5,159	470
Under \$5,000	1,925,291	1,769,053	-156,238	2,713	2,947	234
\$5,000 under \$10,000	11,460,454	8,906,332	-2,554,122	3,044	3,360	316
\$10,000 under \$15,000	21,176,908	18,437,324	-2,741,584	3,440	3,598	148
\$15,000 or more	87,895,947	105,878,267	16,182,320	5,676	6,007	329
<b>Standard Deduction</b>						
Total	100,921,181	113,752,788	12,832,607	1,818	1,955	137
Under \$5,000	38,238,698	39,397,693	1,158,995	1,623	1,728	105
\$5,000 under \$10,000	27,563,282	31,024,913	3,461,631	1,702	1,827	125
\$10,000 under \$15,000	17,510,919	19,345,565	1,834,646	1,989	2,056	67
\$15,000 or more	17,600,279	23,981,172	6,381,338	2,526	2,665	139
<b>Low-income allowance</b>						
Total	69,409,861	78,495,854	9,085,993	1,675	1,801	126
Under \$5,000	38,235,187	39,383,913	1,148,726	1,622	1,731	104
\$5,000 under \$10,000	27,054,944	30,589,292	3,534,348	1,717	1,859	122
\$10,000 under \$15,000	4,148,841	8,509,896	4,361,055	1,898	2,032	134
\$15,000 or more	889	3,754	2,865	*1,062	1,146	84
<b>Percentage</b>						
Total	31,511,318	35,257,934	3,746,616	2,236	2,415	179
Under \$5,000	33,511	13,780	-19,731	476	307	-169
\$5,000 under \$10,000	506,338	426,621	-79,717	1,172	1,265	93
\$10,000 under \$15,000	13,370,078	10,839,669	-2,530,409	2,015	2,015	0
\$15,000 or more	17,599,391	23,977,863	6,378,472	2,526	2,665	139
Returns with no adjusted gross income	—	—	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Averages computed on adjusted gross income less deficit. Details may not add to total because of rounding.

Chart 2B

## Itemized deductions by type, 1966 and 1976



Total number of returns with itemized deductions: 1966, 28.6 million  
1976, 26.0 million

Table 2B.—Number of Returns and Number of Exemptions by Type, 1975 and 1976

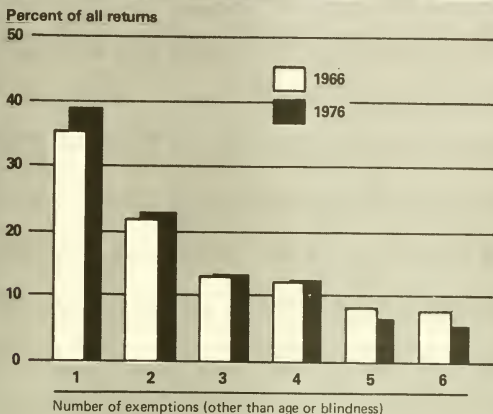
[All figures are estimates based on samples—money amounts are in thousands]

Exemptions by type	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
<b>All Exemptions</b>			
Number of returns .....	82,229,332	84,670,389	2,441
Number of exemptions .....	212,202,596	215,773,937	3,571
Amount of exemptions .....	159,140,845	161,830,453	2,689
<b>Exemptions for Taxpayers</b>			
Number of returns .....	82,229,332	84,670,389	2,441
Number of exemptions .....	126,560,899	129,210,863	2,649
<b>Exemptions for Age 65 or Over</b>			
Number of returns .....	7,683,135	7,975,070	291
Number of exemptions .....	9,937,208	10,430,763	493
<b>Exemptions for Blindness</b>			
Number of returns .....	296,988	174,867	-122
Number of exemptions .....	217,592	177,671	-40
<b>Exemptions for Taxpayers' Dependents</b>			
Number of returns .....	34,624,433	35,357,105	732
Number of exemptions .....	75,486,997	75,954,820	468

NOTE: Detail may not add to total because of rounding

Chart 2C

**Percent of all returns by number of exemptions  
for taxpayers and dependents, 1966 and 1976**



**Table 2C.—Nontaxable Returns With Adjusted Gross Incomes of \$200,000 or More: Itemized Deductions as a Percent of Adjusted Gross Income**

(All figures are estimates based on samples)

Itemized deductions by type	Number of returns with specified itemized deductions as a percent of adjusted gross income				
	Total	Under 10 percent	10 under 30 percent	30 under 100 percent	100 percent or more
	(1)	(2)	(3)	(4)	(5)
Itemized deductions	66	11	3	12	42
Charitable and dental expense deduction	29	29	—	(1)	—
Gift tax deduction	60	48	12	(1)	—
Charitable contributions deduction	53	42	3	8	—
Interest deduction	54	13	9	14	18
Casualty and theft loss deduction	10	4	—	3	3
Other deductions	56	33	12	3	8

(1) included in the under 10 percent class because of the small number of returns on which they were based  
 (2) included in the 10 under 30 percent class because of the small number of returns on which they were based

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns	Adjusted gross income	Total deductions		Medical and dental expenses deducted		Taxes paid		Total		Interest paid		Home mortgage		Contributions		Total		Miscellaneous deductions		Net casualty and theft loss
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
All returns. Total	25,951,389	\$81,678,757	133,890,976	19,062,751	12,159,556	25,860,508	49,810,062	43,415,483	19,255,525	27,822,257	24,434,659	16,762,397	21,771,915	11,913,508	1,998,333	1,570,409					
\$1 under \$1,000	25,180	14,314	92,444	18,725	38,775	51,120	35,026	17,745	18,725	18,725	11,525	11,525	13,569	1,703	3,985	738	1,193				
\$1,000 under \$2,000	78,569	201,175	188,767	44,795	52,766	72,860	44,330	35,995	49,997	25,840	37,313	33,023	15,325	35,085	24,568	5,272	3,361				
\$2,000 under \$3,000	165,191	366,698	497,525	144,554	148,750	181,251	22,130	109,893	148,338	67,933	67,933	127,952	171,997	101,862	164,244	59,616	11,986				
\$3,000 under \$4,000	267,494	1,237,236	656,123	234,454	227,791	230,029	204,168	179,899	260,693	163,931	163,931	194,497	271,994	101,862	164,244	59,616	11,986				
\$4,000 under \$5,000	400,044	2,210,017	1,346,581	341,218	494,428	381,682	286,451	271,125	354,609	215,550	255,018	325,498	140,017	190,373	81,325	18,542	13,954				
\$5,000 under \$6,000	570,000	3,000,000	1,800,000	450,000	600,000	450,000	300,000	300,000	450,000	150,000	150,000	150,000	150,000	50,000	150,000	50,000	15,000				
\$6,000 under \$7,000	675,370	3,675,370	2,205,222	526,305	701,738	526,305	350,870	350,870	526,305	176,738	176,738	212,095	276,119	101,273	212,095	84,878	19,442				
\$7,000 under \$8,000	797,462	4,186,933	2,512,159	619,538	825,384	619,538	412,692	412,692	619,538	206,846	206,846	248,215	331,087	124,471	248,215	95,291	22,516				
\$8,000 under \$9,000	903,036	4,815,180	2,889,108	702,272	936,363	702,272	468,181	468,181	702,272	234,181	234,181	281,019	374,691	141,456	281,019	104,456	25,114				
\$9,000 under \$10,000	1,017,872	5,295,216	3,177,328	794,442	1,059,256	794,442	529,628	529,628	794,442	265,628	265,628	318,763	425,019	161,916	318,763	113,763	28,442				
\$10,000 under \$11,000	1,136,668	5,945,546	3,567,328	867,221	1,154,953	867,221	571,492	571,492	867,221	294,492	294,492	353,391	471,178	181,178	353,391	124,178	30,542				
\$11,000 under \$12,000	1,261,870	6,529,870	3,917,710	965,835	1,281,710	965,835	643,855	643,855	965,835	321,855	321,855	390,226	513,635	201,635	390,226	137,635	33,416				
\$12,000 under \$13,000	1,394,870	7,184,870	4,310,870	1,070,265	1,420,265	1,070,265	713,657	713,657	1,070,265	353,657	353,657	424,390	565,554	224,390	424,390	147,390	36,554				
\$13,000 under \$14,000	1,531,870	7,941,870	4,765,870	1,181,710	1,571,710	1,181,710	781,170	781,170	1,181,710	390,170	390,170	462,255	616,335	246,335	462,255	157,335	39,335				
\$14,000 under \$15,000	1,674,870	8,714,870	5,144,870	1,294,265	1,714,265	1,294,265	854,265	854,265	1,294,265	421,265	421,265	501,554	668,635	268,635	501,554	171,635	42,635				
\$15,000 under \$20,000	3,168,819	16,828,819	9,828,819	2,404,227	3,204,227	2,404,227	1,604,227	1,604,227	2,404,227	804,227	804,227	965,018	1,286,642	506,642	965,018	326,642	78,642				
\$20,000 under \$25,000	1,864,129	9,864,129	5,864,129	1,404,654	1,804,654	1,404,654	904,654	904,654	1,404,654	504,654	504,654	605,518	816,642	316,642	605,518	206,642	49,642				
\$25,000 under \$30,000	1,064,447	5,064,447	2,864,447	704,654	904,654	704,654	404,654	404,654	704,654	204,654	204,654	245,518	326,642	126,642	245,518	85,642	20,642				
\$30,000 under \$50,000	180,447	23,591,504	4,341,788	97,889	95,202	180,194	1,795,656	146,505	1,055,394	68,686	313,003	35,026	176,483	913,488	151,219	482,049	15,821	53,440			
\$50,000 under \$100,000	35,878	10,045,058	2,068,339	19,451	32,820	35,813	22,820	135,995	15,600	15,600	15,600	15,600	35,026	31,000	31,000	3,600	3,600				
\$100,000 under \$200,000	1,346	2,779,206	711,617	693	3,911	1,342	183,469	110,749	145	145	145	3,221	1,228	346,534	1,242	70,005	216	2,098			
\$200,000 or more																					

Excludes all of table



All figures are estimates based on examples—money amounts are in thousands of dollars.

\* Estimate should be used with caution because of the small number of sample returns in which it is based.

\*\*\*identifies (A) size classes for which data were deleted because of the small number of sample returns on which they were based and (B) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

## Individual Returns/1976 - Deductions and Exemptions

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	All Returns					
					Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
					(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>25,951,369</b>	<b>561,678,757</b>	<b>133,899,976</b>	<b>66,191,359</b>	<b>25,169,407</b>	<b>383,621,001</b>	<b>24,561,087</b>	<b>90,004,966</b>	<b>24,593,594</b>	<b>90,877,002</b>
Under \$2,000	89,027	106,490	232,608	130,967	26,517	9,939	*15,794	*645	16,295	1,973
\$2,000 under \$4,000	243,760	786,863	878,281	385,009	97,006	76,430	89,207	7,529	69,248	8,343
\$4,000 under \$6,000	667,503	3,423,253	2,204,734	1,203,045	393,484	485,073	281,399	49,397	281,607	50,940
\$6,000 under \$8,000	1,065,546	7,480,419	3,492,736	2,175,566	908,635	2,051,016	743,894	236,815	744,678	240,041
\$8,000 under \$10,000	1,454,852	13,184,186	4,967,014	3,038,264	1,378,688	3,532,373	1,296,494	711,199	1,296,833	712,994
\$10,000 under \$12,000	1,818,956	20,026,141	6,227,631	4,178,377	1,781,754	9,714,805	1,734,223	1,391,211	1,735,197	1,394,684
\$12,000 under \$14,000	2,157,687	28,064,000	7,791,071	5,313,275	2,146,390	14,994,735	2,111,686	2,256,494	2,112,423	2,265,039
\$14,000 under \$16,000	2,373,876	35,665,295	9,313,851	6,082,895	2,367,552	20,307,509	2,341,735	3,214,866	2,343,491	3,216,205
\$16,000 under \$18,000	2,282,778	39,000,637	9,791,444	8,055,142	2,279,000	22,978,155	2,266,202	3,823,562	2,296,703	3,834,735
\$18,000 under \$20,000	2,181,179	41,422,004	10,446,897	8,509,813	2,175,105	25,635,684	2,182,122	4,476,956	2,182,358	4,479,859
\$20,000 under \$25,000	4,420,413	98,742,630	21,657,192	12,061,877	4,415,795	95,044,830	4,394,823	12,202,798	4,395,425	12,213,346
\$25,000 under \$30,000	2,895,179	78,918,787	15,950,042	7,846,886	2,891,465	55,140,903	2,863,398	11,309,417	2,864,072	11,322,807
\$30,000 under \$50,000	3,188,819	118,921,691	22,649,153	8,737,481	3,181,416	95,811,588	3,172,632	20,684,796	3,172,632	20,763,359
\$50,000 under \$100,000	894,129	59,033,936	11,119,395	2,539,774	892,671	45,434,632	889,540	15,054,609	891,441	15,253,417
\$100,000 under \$200,000	180,447	23,591,504	4,341,788	912,987	179,844	18,746,233	179,299	8,063,014	180,027	8,245,383
\$200,000 under \$500,000	35,878	10,045,058	2,068,339	96,380	35,710	7,897,122	35,572	4,056,080	35,818	4,218,366
\$500,000 under \$1,000,000	4,010	2,670,679	648,111	10,383	3,975	2,017,047	3,962	1,171,233	4,004	1,253,387
\$1,000,000 or more	1,346	2,779,206	711,877	3,456	1,337	2,964,926	1,327	1,294,343	1,344	1,402,384
<b>Taxable returns, total</b>	<b>24,593,594</b>	<b>571,295,050</b>	<b>126,699,390</b>	<b>62,627,123</b>	<b>24,584,941</b>	<b>362,093,515</b>	<b>24,561,087</b>	<b>90,004,966</b>	<b>24,593,594</b>	<b>90,877,002</b>
Under \$2,000	16,295	21,406	5,076	15,332	*15,794	*6,492	*15,794	*645	16,295	1,973
\$2,000 under \$4,000	89,246	223,733	92,719	63,237	69,207	60,218	89,207	7,529	69,248	8,343
\$4,000 under \$6,000	281,607	1,480,349	689,823	381,409	281,423	432,687	281,399	49,397	281,607	50,940
\$6,000 under \$8,000	744,878	5,307,183	2,082,376	1,290,519	742,755	1,946,074	743,894	236,815	744,678	240,041
\$8,000 under \$10,000	1,296,833	11,776,056	4,011,903	2,518,370	1,296,217	5,250,752	1,296,484	711,199	1,296,833	712,994
\$10,000 under \$12,000	1,735,197	19,115,182	5,657,862	3,061,413	1,734,425	9,603,815	1,734,223	1,391,211	1,735,197	1,394,684
\$12,000 under \$14,000	2,112,423	27,484,131	7,461,248	5,137,034	2,111,952	14,887,515	2,111,686	2,256,494	2,112,423	2,265,039
\$14,000 under \$16,000	2,343,491	35,212,875	9,055,345	5,979,426	2,343,298	20,179,404	2,341,735	3,214,866	2,343,491	3,216,205
\$16,000 under \$18,000	2,296,703	38,532,995	9,845,308	5,993,426	2,296,613	22,895,381	2,266,202	3,823,562	2,296,703	3,834,735
\$18,000 under \$20,000	2,182,358	41,063,106	9,793,591	5,752,019	2,182,309	25,517,906	2,182,122	4,476,956	2,182,358	4,479,859
\$20,000 under \$25,000	4,395,425	98,193,706	21,380,864	11,953,492	4,395,189	94,821,345	4,394,823	12,202,798	4,395,425	12,213,346
\$25,000 under \$30,000	2,864,072	78,609,367	15,795,213	7,814,267	2,863,569	55,004,193	2,863,398	11,309,417	2,864,072	11,322,807
\$30,000 under \$50,000	3,172,632	116,389,973	22,308,347	8,695,766	3,171,854	95,401,349	3,170,430	20,684,796	3,172,632	20,763,359
\$50,000 under \$100,000	891,441	59,868,821	11,001,074	2,531,202	890,785	45,532,641	889,540	15,054,609	891,441	15,253,417
\$100,000 under \$200,000	180,027	23,535,913	4,288,272	911,726	179,632	18,748,020	179,299	8,063,014	180,027	8,245,383
\$200,000 under \$500,000	35,818	10,027,946	2,047,002	96,220	35,690	7,894,303	35,572	4,056,080	35,818	4,218,366
\$500,000 under \$1,000,000	**5,348	**5,443,709	**1,353,965	**13,822	**5,309	**4,079,641	**5,289	**2,465,076	**5,348	**2,655,711
\$1,000,000 or more										
<b>Total nontaxable returns</b>	<b>1,357,795</b>	<b>10,383,707</b>	<b>7,220,988</b>	<b>3,554,236</b>	<b>584,466</b>	<b>1,527,486</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary</b>	<b>600,248</b>	<b>2,098,588</b>	<b>1,769,053</b>	<b>965,732</b>	<b>247,617</b>	<b>208,898</b>	<b>171,535</b>	<b>19,890</b>	<b>172,214</b>	<b>23,013</b>
Under \$5,000	2,916,444	22,892,622	9,806,332	5,967,120	2,556,680	7,906,133	2,235,043	985,696	2,238,445	891,278
\$5,000 under \$10,000	5,140,213	64,979,686	18,437,324	12,414,877	5,101,124	34,282,018	4,994,084	5,151,915	4,997,055	5,164,487
\$10,000 under \$15,000	5,674,165	99,004,390	24,733,569	15,024,824	5,661,770	99,346,870	5,621,974	10,011,174	5,623,117	10,027,834
\$15,000 under \$20,000	11,618,221	99,004,390	24,733,569	15,024,824	5,661,770	99,346,870	5,621,974	10,011,174	5,623,117	10,027,834
\$20,000 or more	5,674,165	392,703,472	79,144,898	31,809,005	11,602,213	281,977,281	11,558,451	73,636,291	11,564,763	74,672,623

Footnotes at end of table

**Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b>	<b>21,338,928</b>	<b>511,330,274</b>	<b>114,458,536</b>	<b>59,947,208</b>	<b>20,844,151</b>	<b>338,175,946</b>	<b>20,390,750</b>	<b>78,927,681</b>	<b>20,401,629</b>	<b>79,663,628</b>
Under \$2,000	26,155	30,211	142,310	68,675	—	—	—	—	*376	*1,059
\$2,000 under \$4,000	78,093	249,235	284,114	194,688	*3,682	*999	*249	—	*279	*557
\$4,000 under \$6,000	718,520	1,640,223	1,071,019	745,232	141,855	110,489	73,654	6,444	73,833	7,591
\$6,000 under \$8,000	593,483	4,194,969	2,058,277	1,520,674	474,457	785,055	348,781	66,514	349,566	69,475
\$8,000 under \$10,000	851,404	7,736,313	3,026,229	2,229,720	796,090	2,586,154	722,159	295,048	722,002	296,370
\$10,000 under \$12,000	1,201,217	13,260,648	4,285,437	3,328,064	1,182,076	5,694,972	1,126,661	730,020	1,127,626	732,448
\$12,000 under \$14,000	1,680,058	21,873,325	6,119,872	4,671,755	1,674,708	11,096,582	1,637,723	1,564,313	1,638,257	1,572,541
\$14,000 under \$16,000	1,955,410	29,400,890	7,701,767	5,511,605	1,951,956	16,212,226	1,927,582	2,437,010	1,929,336	2,440,231
\$16,000 under \$18,000	1,918,878	32,618,047	8,260,511	5,523,389	1,916,576	18,844,296	1,904,041	3,004,504	1,904,451	3,014,784
\$18,000 under \$20,000	1,904,833	36,184,440	8,818,803	5,452,931	1,900,145	21,974,642	1,887,803	3,708,964	1,886,031	3,711,665
\$20,000 under \$25,000	4,064,819	90,907,073	19,919,589	11,587,694	4,061,622	59,419,808	4,040,599	10,836,482	4,041,331	10,946,067
\$25,000 under \$30,000	2,723,538	74,263,917	14,942,142	7,610,583	2,719,550	51,727,601	2,714,178	10,492,529	2,714,822	10,503,997
\$30,000 under \$50,000	3,001,451	110,094,255	21,178,533	8,477,411	2,999,087	80,448,577	2,989,069	18,181,206	2,991,028	19,237,544
\$50,000 under \$100,000	822,234	54,234,851	10,001,424	2,434,097	821,011	41,825,675	819,178	13,683,006	819,723	13,850,120
\$100,000 under \$200,000	163,797	21,406,286	3,826,710	486,193	163,326	17,118,242	162,927	7,280,205	163,483	7,436,155
\$200,000 under \$500,000	31,690	6,826,705	1,752,541	89,839	31,414	6,996,660	31,360	3,552,891	31,560	3,694,616
\$500,000 under \$1,000,000	3,357	2,227,212	529,691	8,412	3,330	1,692,268	3,318	871,337	3,353	1,040,768
\$1,000,000 or more	1,073	2,181,829	537,756	3,048	1,066	1,641,499	1,058	1,017,399	1,072	1,107,400
<b>Taxable returns, total</b>	<b>20,401,629</b>	<b>503,344,694</b>	<b>109,542,803</b>	<b>57,067,224</b>	<b>20,393,707</b>	<b>336,818,538</b>	<b>20,390,750</b>	<b>78,927,681</b>	<b>20,401,629</b>	<b>79,663,628</b>
Under \$2,000	*376	*272	*2,510	*1,593	—	—	—	—	*378	*1,059
\$2,000 under \$4,000	*279	*962	*720	*449	*249	*190	*249	—	*279	*557
\$4,000 under \$6,000	73,833	397,729	190,223	127,822	73,678	82,766	73,654	6,444	73,833	7,591
\$6,000 under \$8,000	349,566	2,517,148	1,050,182	790,716	347,643	690,025	348,781	66,514	349,566	69,475
\$8,000 under \$10,000	723,502	6,601,159	2,334,368	1,776,547	721,902	2,495,146	723,169	295,048	723,502	296,370
\$10,000 under \$12,000	1,127,626	12,457,335	3,851,775	3,026,328	1,126,862	5,586,425	1,126,661	730,020	1,127,626	732,448
\$12,000 under \$14,000	1,638,257	21,337,748	5,845,650	4,501,277	1,637,969	10,992,367	1,637,723	1,564,313	1,638,257	1,572,541
\$14,000 under \$16,000	1,929,336	29,012,638	7,509,278	5,417,868	1,929,085	16,086,978	1,927,582	2,437,010	1,929,336	2,440,231
\$16,000 under \$18,000	1,904,451	32,373,386	8,145,271	5,465,196	1,904,362	18,784,052	1,904,041	3,004,504	1,904,451	3,014,784
\$18,000 under \$20,000	1,886,031	35,864,925	8,863,963	5,397,605	1,887,963	21,863,737	1,887,803	3,708,964	1,886,031	3,711,665
\$20,000 under \$25,000	4,041,331	90,389,835	19,872,822	11,521,752	4,041,146	59,197,024	4,040,599	10,936,482	4,041,331	10,946,067
\$25,000 under \$30,000	2,714,822	74,023,246	14,809,704	7,581,367	2,714,320	51,636,473	2,714,178	10,492,529	2,714,822	10,503,997
\$30,000 under \$50,000	2,991,028	109,701,544	21,017,444	8,443,443	2,990,333	80,245,954	2,989,069	18,181,206	2,991,028	19,237,544
\$50,000 under \$100,000	819,723	54,080,725	9,925,599	2,425,976	819,127	41,743,808	818,178	13,683,006	819,723	13,850,120
\$100,000 under \$200,000	163,483	21,365,566	3,783,094	487,142	163,171	17,104,972	162,927	7,280,205	163,483	7,436,155
\$200,000 under \$500,000	31,560	6,815,446	1,737,658	89,708	31,462	6,995,420	31,360	3,552,891	31,560	3,694,616
\$500,000 under \$1,000,000	*4,425	*4,405,100	**1,062,512	**12,444	*4,395	**3,333,193	*4,376	**1,988,736	*4,425	**2,148,168
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
<b>Total non-taxable returns</b>	<b>938,299</b>	<b>7,985,580</b>	<b>4,915,733</b>	<b>2,879,984</b>	<b>450,444</b>	<b>1,357,409</b>	—	—	—	—
<b>All returns, summary</b>										
Under \$5,000	229,361	845,280	844,667	535,888	40,342	24,348	19,033	1,126	19,551	3,435
\$5,000 under \$10,000	1,638,234	13,005,711	5,739,291	4,223,200	1,377,842	3,458,251	1,126,820	366,888	1,128,005	371,818
\$10,000 under \$15,000	3,626,466	40,854,567	14,030,773	10,825,287	3,799,677	24,276,380	3,695,976	3,400,962	3,698,735	3,414,313
\$15,000 under \$20,000	4,833,938	84,478,786	21,155,418	13,858,457	4,825,424	49,546,637	4,787,834	8,041,748	4,788,966	8,057,397
\$20,000 or more	10,811,869	364,141,930	72,688,387	30,700,277	10,800,866	260,870,330	10,761,067	67,114,856	10,766,372	67,817,066

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>447,426</b>	<b>6,085,711</b>	<b>1,465,921</b>	<b>617,771</b>	<b>432,422</b>	<b>4,029,361</b>	<b>423,768</b>	<b>971,697</b>	<b>424,209</b>	<b>980,546</b>
Under \$2,000	8,148	11,259	5,902	9,429	3,553	480	798	30	298	30
\$2,000 under \$4,000	25,228	78,874	31,115	30,983	21,099	17,251	16,392	1,731	16,397	1,815
\$4,000 under \$6,000	32,498	178,488	72,474	41,738	29,028	70,376	28,775	6,772	28,775	8,772
\$6,000 under \$8,000	38,543	204,917	83,256	53,198	38,286	128,686	37,817	17,641	38,016	17,907
\$8,000 under \$10,000	39,877	359,207	99,321	52,678	38,993	207,641	38,993	33,616	38,993	33,616
\$10,000 under \$12,000	64,167	706,059	167,860	79,737	63,966	461,786	63,937	86,517	63,937	86,517
\$12,000 under \$14,000	53,682	693,297	136,950	68,179	53,482	487,286	53,482	98,790	53,682	99,090
\$14,000 under \$16,000	62,864	836,826	204,630	89,203	61,755	642,621	61,755	138,630	61,756	138,630
\$16,000 under \$18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
\$18,000 under \$20,000	31,037	590,630	116,034	41,555	31,036	431,014	31,034	100,731	31,035	100,731
\$20,000 under \$25,000	27,273	581,940	116,352	37,632	27,273	427,957	27,273	112,865	27,273	112,865
\$25,000 under \$30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
\$30,000 under \$50,000	8,129	298,989	79,774	16,819	8,131	202,516	8,125	66,596	8,129	67,416
\$50,000 under \$100,000	3,343	216,481	54,808	5,495	3,330	156,387	3,329	65,430	3,342	66,928
\$100,000 under \$200,000	478	61,013	17,864	762	451	42,432	450	21,799	451	22,351
\$200,000 under \$500,000	171	52,623	16,317	272	180	37,596	151	19,757	163	21,095
\$500,000 under \$1,000,000	39	26,659	7,547	65	36	19,053	38	12,655	39	13,396
\$1,000,000 or more	35	90,019	41,934	53	33	48,212	31	32,140	34	34,546
<b>Taxable returns, total</b>	<b>424,209</b>	<b>5,990,420</b>	<b>1,388,567</b>	<b>577,427</b>	<b>423,977</b>	<b>4,025,969</b>	<b>423,768</b>	<b>971,697</b>	<b>424,209</b>	<b>980,546</b>
Under \$2,000	798	502	—	724	798	579	798	30	798	30
\$2,000 under \$4,000	16,397	52,656	20,132	16,977	16,392	15,559	16,392	1,731	16,397	1,815
\$4,000 under \$6,000	28,775	158,157	52,035	35,951	28,775	70,171	28,775	6,772	28,775	8,772
\$6,000 under \$8,000	38,016	260,947	80,412	52,323	38,016	128,212	37,817	17,641	38,016	17,907
\$8,000 under \$10,000	38,993	351,770	93,675	50,963	38,993	207,431	38,990	33,616	38,993	33,616
\$10,000 under \$12,000	63,937	705,512	164,628	79,128	63,937	461,756	63,937	86,517	63,937	86,517
\$12,000 under \$14,000	53,682	693,297	136,950	68,179	53,482	487,286	53,482	98,790	53,682	99,090
\$14,000 under \$16,000	61,756	920,632	183,806	94,217	61,755	642,621	61,755	138,630	61,756	138,630
\$16,000 under \$18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
\$18,000 under \$20,000	31,035	590,564	116,032	41,553	31,034	430,980	31,034	100,731	31,035	100,731
\$20,000 under \$25,000	27,273	581,940	116,352	37,632	27,273	427,957	27,273	112,865	27,273	112,865
\$25,000 under \$30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
\$30,000 under \$50,000	8,129	298,977	79,767	16,811	8,126	202,338	8,125	66,596	8,129	67,416
\$50,000 under \$100,000	3,342	216,431	54,805	5,492	3,329	156,343	3,329	65,430	3,342	66,928
\$100,000 under \$200,000	451	56,720	13,571	717	451	42,432	450	21,799	451	22,351
\$200,000 under \$500,000	166,238	62,635	19,811	228	166,238	103,409	166,238	66,552	166,238	66,552
\$500,000 under \$1,000,000	39	26,659	7,547	65	36	19,053	38	12,655	39	13,396
\$1,000,000 or more	35	90,019	41,934	53	33	48,212	31	32,140	34	34,546
<b>Total nontaxable returns</b>	<b>23,217</b>	<b>95,291</b>	<b>77,334</b>	<b>40,344</b>	<b>8,445</b>	<b>4,311</b>	—	—	—	—
<b>All returns, summary</b>										
Under \$5,000	38,785	115,899	50,023	48,194	29,752	27,837	21,622	3,011	21,627	3,095
\$5,000 under \$10,000	105,509	776,847	242,044	143,025	101,127	396,387	100,653	56,979	100,652	59,244
\$10,000 under \$15,000	155,745	1,950,210	421,329	204,405	154,216	1,335,133	154,187	269,570	154,387	269,270
\$15,000 under \$20,000	101,894	1,766,636	380,352	153,285	101,892	1,223,012	101,886	277,742	101,892	277,743
\$20,000 or more	45,493	1,486,119	372,173	86,861	45,435	1,047,012	45,416	363,194	45,451	371,294

Footnotes at end of table

**Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b> .....	<b>1,278,485</b>	<b>16,171,151</b>	<b>5,040,537</b>	<b>2,533,268</b>	<b>1,231,241</b>	<b>10,674,925</b>	<b>1,167,624</b>	<b>2,168,050</b>	<b>1,167,938</b>	<b>2,168,992</b>
Under \$2,000 .....	3,503	710	10,832	5,276	—	—	—	—	—	—
\$2,000 under \$4,000 .....	14,967	48,114	45,971	22,056	7,246	4,147	4,179	330	4,182	440
\$4,000 under \$6,000 .....	86,089	355,157	201,381	116,338	54,722	47,042	23,863	2,199	23,863	2,199
\$6,000 under \$8,000 .....	145,303	1,015,703	415,969	275,825	131,550	336,287	106,861	33,174	106,861	33,174
\$8,000 under \$10,000 .....	216,361	1,956,770	651,481	400,306	208,594	911,337	206,432	123,038	206,432	123,038
\$10,000 under \$12,000 .....	223,310	2,451,738	706,019	439,090	223,303	1,306,636	222,903	191,179	222,910	191,209
\$12,000 under \$14,000 .....	153,715	1,997,313	564,049	311,462	152,651	1,125,429	152,423	178,021	152,423	178,028
\$14,000 under \$16,000 .....	116,856	1,761,770	466,942	239,299	116,856	1,055,529	116,365	178,785	116,365	178,785
\$16,000 under \$18,000 .....	107,868	1,832,514	444,823	235,730	107,611	1,152,233	107,611	205,968	107,611	205,968
\$18,000 under \$20,000 .....	60,538	1,155,105	286,748	119,805	60,538	748,852	60,339	139,578	60,339	139,578
\$20,000 under \$25,000 .....	80,891	1,786,403	424,413	169,826	80,862	1,192,272	80,725	235,796	80,725	235,742
\$25,000 under \$30,000 .....	36,680	1,001,809	202,834	84,514	36,680	714,461	36,249	153,992	36,249	154,922
\$30,000 under \$50,000 .....	33,072	1,192,684	257,657	76,427	33,006	859,239	32,766	222,525	32,956	225,301
\$50,000 under \$100,000 .....	13,590	916,018	200,943	29,328	13,455	867,565	13,377	243,155	13,454	250,418
\$100,000 under \$200,000 .....	2,830	380,876	84,295	6,069	2,806	291,237	2,754	128,342	2,779	131,336
\$200,000 under \$500,000 .....	665	190,353	50,184	1,527	652	139,634	649	73,136	661	76,442
\$500,000 under \$1,000,000 .....	100	66,844	14,681	222	100	51,542	99	29,406	99	31,789
\$1,000,000 or more .....	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
<b>Taxable returns, total</b> .....	<b>1,167,938</b>	<b>17,488,085</b>	<b>4,592,512</b>	<b>2,300,987</b>	<b>1,167,826</b>	<b>10,596,844</b>	<b>1,167,624</b>	<b>2,168,050</b>	<b>1,167,938</b>	<b>2,168,992</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	4,182	14,031	7,570	3,145	4,179	3,343	4,179	330	4,182	440
\$4,000 under \$6,000 .....	23,863	129,110	64,250	34,306	23,863	29,954	23,863	2,199	23,863	2,199
\$6,000 under \$8,000 .....	106,861	765,657	264,732	192,891	106,861	308,034	106,861	33,174	106,861	33,174
\$8,000 under \$10,000 .....	206,432	1,863,806	589,306	365,507	206,432	909,394	206,432	123,038	206,432	123,038
\$10,000 under \$12,000 .....	222,910	2,447,194	702,943	437,755	222,903	1,306,503	222,903	191,179	222,910	191,209
\$12,000 under \$14,000 .....	152,423	1,990,699	547,827	308,819	152,423	1,124,054	152,423	178,021	152,423	178,028
\$14,000 under \$16,000 .....	116,365	1,754,734	461,599	239,396	116,365	1,054,799	116,365	178,785	116,365	178,785
\$16,000 under \$18,000 .....	107,611	1,827,746	440,817	234,699	107,611	1,152,233	107,611	205,968	107,611	205,968
\$18,000 under \$20,000 .....	60,339	1,151,302	285,541	119,606	60,339	746,155	60,339	139,578	60,339	139,578
\$20,000 under \$25,000 .....	80,725	1,782,986	421,879	169,376	80,725	1,181,731	80,725	235,796	80,725	235,742
\$25,000 under \$30,000 .....	36,249	984,814	199,401	83,099	36,249	702,314	36,249	153,992	36,249	154,922
\$30,000 under \$50,000 .....	32,956	1,187,913	257,490	76,084	32,890	854,978	32,766	222,525	32,956	225,301
\$50,000 under \$100,000 .....	13,454	907,583	191,154	28,922	13,454	867,486	13,377	243,155	13,454	250,418
\$100,000 under \$200,000 .....	2,779	373,727	81,925	5,975	2,755	286,553	2,754	128,342	2,779	131,336
\$200,000 under \$500,000 .....	760	225,471	64,262	1,740	748	119,330	748	102,542	760	106,231
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
<b>Total nontaxable returns</b> .....	<b>110,547</b>	<b>683,066</b>	<b>448,025</b>	<b>232,281</b>	<b>63,415</b>	<b>78,080</b>	—	—	—	—
<b>All returns, summary:</b>										
Under \$5,000 .....	40,184	147,557	115,169	62,315	23,072	14,984	7,219	465	7,222	576
\$5,000 under \$10,000 .....	407,039	3,228,898	1,210,264	757,485	379,420	1,285,828	334,116	158,274	334,116	158,274
\$10,000 under \$15,000 .....	430,803	5,226,938	1,467,551	864,438	429,532	2,998,584	428,413	447,451	428,420	447,488
\$15,000 under \$20,000 .....	231,702	3,971,501	1,000,330	481,407	231,427	2,490,196	231,228	445,180	231,228	445,180
\$20,000 or more .....	168,057	5,596,256	1,247,223	367,983	167,790	3,985,333	166,648	1,116,679	166,952	1,137,473

Footnotes at end of table.

**Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>All returns, total</b>	<b>2,827,859</b>	<b>45,357,830</b>	<b>12,654,344</b>	<b>2,932,496</b>	<b>2,618,833</b>	<b>30,382,091</b>	<b>2,566,859</b>	<b>7,856,826</b>	<b>2,567,731</b>	<b>7,963,857</b>
Under \$2,000	47,966	60,230	56,074	37,835	22,964	9,459	15,496	7616	15,621	7684
\$2,000 under \$4,000	125,351	410,155	316,246	133,585	65,039	54,132	48,367	5,480	48,366	5,531
\$4,000 under \$6,000	240,135	1,205,805	827,655	277,744	165,785	253,575	155,107	31,984	155,135	32,344
\$6,000 under \$8,000	271,913	1,915,030	981,069	279,653	255,615	831,230	247,251	119,312	247,251	119,312
\$8,000 under \$10,000	339,823	3,067,670	1,555,656	393,101	325,724	1,631,802	320,832	257,827	320,848	258,296
\$10,000 under \$12,000	323,593	3,533,676	1,044,950	315,986	315,879	2,218,540	314,513	379,452	314,515	380,427
\$12,000 under \$14,000	268,811	3,482,384	965,677	257,580	267,138	2,275,279	266,671	413,928	266,674	413,937
\$14,000 under \$16,000	237,279	3,543,285	923,435	230,438	235,878	2,394,036	235,864	480,296	235,865	480,414
\$16,000 under \$18,000	205,718	3,502,625	894,629	218,878	204,608	2,395,203	204,342	484,321	204,343	485,214
\$18,000 under \$20,000	180,693	3,414,412	838,181	184,018	179,308	2,429,870	179,868	519,894	178,675	518,994
\$20,000 under \$25,000	244,314	5,096,227	1,184,392	259,324	242,922	3,953,055	242,716	907,919	242,886	908,841
\$25,000 under \$30,000	128,148	3,478,138	762,963	142,442	126,023	2,575,191	126,484	628,926	126,513	629,210
\$30,000 under \$50,000	142,944	5,292,836	1,113,994	163,931	139,974	4,080,416	139,875	1,209,988	139,924	1,227,922
\$50,000 under \$100,000	53,958	3,603,563	652,286	68,802	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
\$100,000 under \$200,000	13,008	1,701,311	404,578	17,185	12,927	1,281,395	12,834	618,571	12,980	641,176
\$200,000 under \$500,000	3,389	960,868	246,481	4,846	3,371	711,826	3,360	404,907	3,382	420,281
\$500,000 under \$1,000,000	506	344,488	65,415	665	499	248,108	499	155,222	505	164,665
\$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,028
<b>Taxable returns, total</b>	<b>2,567,731</b>	<b>43,912,000</b>	<b>11,001,681</b>	<b>2,608,178</b>	<b>2,567,345</b>	<b>30,310,909</b>	<b>2,566,859</b>	<b>7,856,826</b>	<b>2,567,731</b>	<b>7,963,857</b>
Under \$2,000	15,621	720,631	2,567	11,716	15,496	78,213	15,496	7616	15,621	7684
\$2,000 under \$4,000	48,366	156,054	64,206	42,666	48,367	49,126	48,367	5,480	48,366	5,531
\$4,000 under \$6,000	155,135	795,347	383,299	162,725	155,107	249,797	155,107	31,984	155,135	32,344
\$6,000 under \$8,000	247,251	1,740,767	673,837	247,874	247,251	819,057	247,251	119,312	247,251	119,312
\$8,000 under \$10,000	320,848	2,895,538	967,734	309,524	320,832	1,623,147	320,832	257,827	320,848	258,296
\$10,000 under \$12,000	314,515	3,437,699	917,922	303,861	314,514	2,216,723	314,513	379,452	314,515	380,427
\$12,000 under \$14,000	266,674	3,455,030	926,536	254,513	266,671	2,273,982	266,671	413,928	266,674	413,937
\$14,000 under \$16,000	235,865	3,522,082	899,592	228,542	235,864	2,393,949	235,864	480,296	235,865	480,414
\$16,000 under \$18,000	204,343	3,478,410	867,539	218,442	204,342	2,394,652	204,342	484,321	204,343	485,214
\$18,000 under \$20,000	178,675	3,378,674	771,195	181,850	178,675	2,425,828	179,868	519,894	178,675	518,994
\$20,000 under \$25,000	242,886	5,389,085	1,157,432	257,353	242,915	3,952,932	242,716	907,919	242,886	908,841
\$25,000 under \$30,000	126,513	3,430,139	745,379	141,019	126,513	2,543,741	126,484	628,926	126,513	629,210
\$30,000 under \$50,000	139,924	5,187,561	949,417	158,044	139,910	4,080,173	139,875	1,209,988	139,924	1,227,922
\$50,000 under \$100,000	53,918	3,600,879	620,582	68,760	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
\$100,000 under \$200,000	12,980	1,697,883	401,341	17,144	12,921	1,281,395	12,834	618,571	12,980	641,176
\$200,000 under \$500,000	3,387	960,868	246,481	4,846	3,387	712,967	3,359	406,129	3,387	420,281
\$500,000 under \$1,000,000	506	344,488	65,415	665	499	248,108	499	155,222	506	164,665
\$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,028
<b>Total nontaxable returns</b>	<b>260,128</b>	<b>1,445,830</b>	<b>1,852,662</b>	<b>324,318</b>	<b>52,488</b>	<b>71,182</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary</b>	<b>285,400</b>	<b>971,249</b>	<b>728,359</b>	<b>295,467</b>	<b>154,451</b>	<b>141,529</b>	<b>123,661</b>	<b>15,287</b>	<b>123,814</b>	<b>15,906</b>
Under \$5,000	739,860	5,687,641	2,508,362	772,451	680,676	2,638,670	663,212	399,911	663,229	400,463
\$5,000 under \$10,000	719,284	8,851,994	2,488,768	697,003	709,705	5,728,276	707,759	1,026,822	707,764	1,027,806
\$10,000 under \$15,000	498,610	8,624,389	2,149,104	509,696	493,206	5,984,652	492,496	1,220,170	492,508	1,221,181
\$15,000 under \$20,000	586,475	21,222,357	4,779,751	667,880	581,795	15,888,964	579,728	5,184,436	580,416	5,288,506

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*identities (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding



**Table 2.3—Returns With Itemized Deductions: Sources of income or marital status**  
 (All figures are estimates based on sample—money amounts are in thousands of dollars)

Sources of income or less	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons not heads of households or surviving spouses		
	Number of returns	Amount	(1)	Number of returns	Amount	(2)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)
Adjusted gross income less deficit	25,951,389	581,678,757		21,398,226	511,330,274		447,426	6,065,711		1,778,465	18,711,151		733,992	733,992		2,827,859	46,357,630	
Salaries and wages (gross)	23,218,539	470,462,108		19,987,119	420,968,512		402,731	5,165,054		1,163,560	14,972,669		456,952	456,952		2,026,000	29,967,921	
Business and profession	2,841,453	35,199,714		2,583,677	32,439,126		31,810	266,500		668,158	6,675,517		4,177	4,177		154,034	1,782,395	
Net income	950,043	2,652,102		844,339	2,343,441		13,094	35,896		24,326	57,715		3,954	3,954		60,298	205,466	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Farm	260,846	3,145,124		245,098	2,997,244		180	2,313		4,099	62,888		2,687	2,687		8,762	73,938	
Net income	480,641	2,463,426		443,609	2,203,379		2,232	15,111		4,381	34,588		3,584	3,584		23,759	205,159	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Partnership	939,124	15,655,988		833,926	14,533,420		3,440	65,965		16,837	209,562		506	27,564		84,415	799,477	
Net income	727,263	5,270,873		623,214	4,679,610		7,008	47,371		13,175	112,123		844	12,931		62,962	419,277	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Small business, Corporation:	257,711	3,160,575		232,634	2,876,447		68	3,483		5,297	50,433		1,319	1,902		18,175	228,311	
Net income	173,856	1,278,976		159,648	1,172,027		1,767	9,925		5,026	28,789		1,138	999		6,237	78,777	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Sales of capital assets:	3,252,265	14,005,127		2,635,374	11,586,179		27,485	94,751		96,451	403,849		27,451	27,451		486,367	1,892,895	
Net income	1,738,714	1,182,332		1,438,147	987,038		18,956	7,066		55,201	43,017		5,722	5,722		139,563	559,563	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Sales of property other than capital assets:	317,695	754,401		275,120	675,361		2,132	4,121		3,257	10,367		553	1,022		31,543	63,530	
Net income	181,419	598,583		157,591	539,345		636	2,469		1,260	4,260		131	1,168		17,909	30,909	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Dividends in adjusted gross income	16,979,853	317,577,133		14,517,133	283,333,333		6,396	23,469		20,862	231,131		1,681	1,681		47,793	799,793	
Net income	25,391,699	35,391,699		21,560,227	19,178,453		259,140	221,467		882,108	831,753		15,568	15,568		106,233	217,842	
Net loss	1,968,446	10,824,209		1,466,950	6,617,081		33,791	135,023		51,050	310,332		9,419	43,951		407,286	1,817,823	
Interest and annuities in adjusted gross income	1,755,185	5,105,762		1,405,716	4,073,297		28,524	74,473		61,957	173,492		1,666	2,948		257,302	781,572	
Net income	1,785,848	3,739,516		1,475,860	3,133,821		22,772	41,849		93,315	178,207		502	1,212		193,379	384,327	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Royalty	217,444	1,550,521		250,669	1,098,976		2,065	6,346		3,880	21,935		237	3,808		60,673	421,456	
Net income	232,145	95,787		21,332	83,372		.....	.....		.....	.....		.....	.....		1,569	11,569	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Estate or trusts	468,080	2,199,640		391,200	1,228,569		6,900	28,036		17,901	145,476		4,023	29,917		154,978	757,642	
Net income	23,065	104,754		18,084	80,510		.....	.....		.....	.....		.....	.....		6,161	15,345	
State income tax refunds	6,965,940	1,519,076		5,894,227	1,233,746		30,643	15,755		374,306	1,161,815		3,320	3,320		42,890	191,305	
Net income	1,898,846	1,488,787		1,601,552	1,210,505		15,797	19,640		61,026	35,945		907	907		159,557	222,779	
Net loss	.....	.....		.....	.....		.....	.....		.....	.....		.....	.....		.....	.....	
Subsidy payments	5,464,129	11,000,803		4,816,172	9,966,286		75,260	115,503		151,122	215,708		4,557	15,669		411,018	717,438	

\*Separately listed but used with caution because of the small number of sample returns on which it is based.

\*\*Data stated because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: Data may not add to total because of rounding.

**Table 2.4—Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions		Itemized deductions as a percent of adjusted gross income							
	Number of returns	Amount	Under 10 percent		10 under 15 percent		15 under 20 percent		20 under 25 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>25,951,389</b>	<b>133,896,978</b>	<b>570,188</b>	<b>2,441,692</b>	<b>2,840,166</b>	<b>11,840,788</b>	<b>8,326,207</b>	<b>27,178,992</b>	<b>5,850,170</b>	<b>27,987,840</b>
Under \$5,000 .....	600,246	1,769,053	48,624	4,621	13,793	1,744	5,477	1,413	1,720	1,118
\$5,000 under \$10,000 .....	2,918,444	9,896,332	7,101	*7,263	*7,172	16,765	50,370	85,079	233,855	470,863
\$10,000 under \$15,000 .....	5,140,313	18,437,324	22,205	16,808	36,233	64,283	939,655	2,229,359	1,418,203	4,061,764
\$15,000 under \$20,000 .....	5,674,165	24,733,569	7,166	9,901	104,111	263,815	1,704,610	5,339,893	1,701,835	6,605,417
\$20,000 under \$25,000 .....	4,420,413	21,857,182	8,164	10,596	616,851	1,931,651	1,542,151	5,381,858	1,121,723	5,886,931
\$25,000 under \$30,000 .....	2,885,179	15,950,042	14,793	32,674	742,767	2,630,720	919,909	4,389,112	648,552	3,821,475
\$30,000 under \$50,000 .....	3,195,819	22,640,153	222,896	758,188	654,463	3,952,997	933,694	5,971,195	573,354	4,591,909
\$50,000 under \$100,000 .....	884,129	11,118,395	171,394	863,019	223,551	1,844,228	194,429	2,185,630	128,626	1,868,763
\$100,000 under \$200,000 .....	180,447	4,341,788	53,326	468,225	40,030	644,748	30,637	684,559	20,041	582,420
\$200,000 under \$500,000 .....	35,876	2,068,339	11,802	192,663	6,509	221,441	4,697	223,150	3,305	206,520
\$500,000 under \$1,000,000 .....	4,010	846,111	1,285	42,807	531	43,814	455	51,611	313	45,658
\$1,000,000 or more .....	1,346	711,677	432	38,526	155	35,161	123	45,832	93	45,001

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 under 60 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b> .....	<b>3,807,539</b>	<b>20,453,030</b>	<b>3,589,544</b>	<b>21,054,096</b>	<b>1,435,466</b>	<b>8,132,249</b>	<b>674,552</b>	<b>4,770,295</b>
Under \$5,000 .....	*2,760	*1,268	15,756	34,079	70,824	138,965	78,072	99,089
\$5,000 under \$10,000 .....	414,013	987,659	855,967	2,383,935	586,658	1,985,971	321,325	1,236,763
\$10,000 under \$15,000 .....	1,051,867	3,637,968	1,057,015	4,477,356	359,772	1,596,975	144,608	946,390
\$15,000 under \$20,000 .....	1,043,958	4,930,534	786,332	4,625,158	208,907	1,573,317	57,648	535,495
\$20,000 under \$25,000 .....	583,503	3,518,563	408,653	3,030,560	89,445	875,444	21,242	261,503
\$25,000 under \$30,000 .....	312,187	1,303,251	196,641	1,832,028	34,006	412,265	11,560	169,138
\$30,000 under \$50,000 .....	312,360	3,094,135	192,411	2,341,918	57,795	927,667	23,830	480,966
\$50,000 under \$100,000 .....	72,093	1,296,541	60,480	1,357,729	20,241	597,259	8,721	359,206
\$100,000 under \$200,000 .....	12,163	427,660	11,571	512,691	5,319	317,895	3,212	234,285
\$200,000 under \$500,000 .....	2,360	179,357	2,845	272,925	1,825	205,768	1,117	180,561
\$500,000 under \$1,000,000 .....	214	38,864	429	98,170	243	74,208	216	80,506
\$1,000,000 or more .....	61	37,281	148	96,547	111	86,475	101	115,399

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total</b> .....	<b>213,735</b>	<b>1,734,880</b>	<b>116,681</b>	<b>972,416</b>	<b>84,653</b>	<b>895,489</b>	<b>254,043</b>	<b>2,679,490</b>
Under \$5,000 .....	58,411	167,899	46,837	146,504	33,908	115,901	144,325	753,142
\$5,000 under \$10,000 .....	19,171	524,639	47,058	273,858	34,552	221,142	77,530	803,929
\$10,000 under \$15,000 .....	26,076	237,327	7,327	73,289	6,041	65,331	16,123	282,621
\$15,000 under \$20,000 .....	12,066	155,970	5,319	76,924	1,032	16,797	8,576	234,755
\$20,000 under \$25,000 .....	3,953	67,345	6,584	115,143	2,269	44,754	1,234	44,401
\$25,000 under \$30,000 .....	4,344	86,356	700	16,374	*1,712	*41,073	2,004	64,269
\$30,000 under \$50,000 .....	2,551	70,718	806	28,450	3,004	95,678	2,490	158,276
\$50,000 under \$100,000 .....	3,217	153,174	1,805	98,597	1,398	96,651	1,026	121,917
\$100,000 under \$200,000 .....	1,066	106,372	511	58,527	478	64,210	538	101,516
\$200,000 under \$500,000 .....	392	90,644	181	43,182	198	53,462	33	61,134
\$500,000 under \$1,000,000 .....	66	33,116	38	20,292	41	27,084	36	26,264
\$1,000,000 or more .....	22	41,029	17	21,305	20	53,005	8	17,244

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

**Table 2.5—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Deduction for medical and dental expenses		Deduction for medical and dental expenses as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		Under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>19,062,751</b>	<b>12,159,556</b>	<b>7,874,395</b>	<b>862,757</b>	<b>2,421,897</b>	<b>665,579</b>	<b>1,667,169</b>	<b>792,884</b>
Under \$5,000 .....	464,799	502,164	10,894	205	18,807	1,138	19,262	2,093
\$5,000 under \$10,000 .....	2,491,733	2,548,014	198,040	9,400	240,883	30,563	166,570	32,204
\$10,000 under \$15,000 .....	4,029,637	2,929,610	788,049	51,121	751,874	128,332	384,504	122,514
\$15,000 under \$20,000 .....	4,104,654	2,404,227	1,731,452	174,942	538,695	141,167	457,555	197,567
\$20,000 under \$25,000 .....	3,089,644	1,506,721	1,891,539	183,424	420,351	137,607	316,838	175,320
\$25,000 under \$30,000 .....	1,968,210	865,074	1,286,170	152,470	217,421	86,420	159,915	105,336
\$30,000 under \$50,000 .....	2,207,134	1,151,308	1,593,760	205,722	204,051	106,980	142,963	126,794
\$50,000 under \$100,000 .....	566,503	401,995	480,772	69,368	27,394	25,439	17,225	26,059
\$100,000 under \$200,000 .....	97,889	95,202	89,962	13,036	1,993	3,644	1,188	3,782
\$200,000 under \$500,000 .....	19,451	32,620	18,076	2,820	287	124	134	911
\$500,000 under \$1,000,000 .....	2,204	3,712	2,099	310	21	225	**15	**306
\$1,000,000 or more .....	693	911	675	139	10	218	**	**

Deduction for medical and dental expenses as a percent of adjusted gross income—Continued								
Size of adjusted gross income	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>1,259,831</b>	<b>811,908</b>	<b>999,263</b>	<b>730,869</b>	<b>734,734</b>	<b>662,048</b>	<b>592,296</b>	<b>592,766</b>
Under \$5,000 .....	16,483	2,338	12,533	2,167	18,906	2,600	4,886	1,325
\$5,000 under \$10,000 .....	126,149	38,358	146,183	54,656	105,742	45,834	120,532	69,843
\$10,000 under \$15,000 .....	363,180	160,121	312,466	177,856	264,601	183,210	222,920	178,120
\$15,000 under \$20,000 .....	311,235	187,911	250,726	194,157	173,887	153,902	122,338	137,163
\$20,000 under \$25,000 .....	200,372	125,912	129,410	128,363	100,480	121,441	88,021	80,021
\$25,000 under \$30,000 .....	116,526	110,720	85,629	80,079	43,986	66,448	28,760	50,989
\$30,000 under \$50,000 .....	105,807	131,388	45,962	71,552	30,277	58,857	23,401	55,235
\$50,000 under \$100,000 .....	9,292	20,208	5,582	18,424	4,128	14,037	3,520	14,161
\$100,000 under \$200,000 .....	616	2,889	626	3,655	634	4,520	410	3,351
\$200,000 under \$500,000 .....	172	1,622	114	1,426	70	1,072	77	1,414
\$500,000 under \$1,000,000 .....	11	280	12	355	**11	**436	12	477
\$1,000,000 or more .....	4	163	—	—	—	—	—	—

Deduction for medical and dental expenses as a percent of adjusted gross income—Continued								
Size of adjusted gross income	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>500,830</b>	<b>574,425</b>	<b>412,810</b>	<b>475,865</b>	<b>320,173</b>	<b>411,926</b>	<b>936,842</b>	<b>1,403,491</b>
Under \$5,000 .....	8,051	2,109	19,518	6,100	6,720	2,753	42,337	21,891
\$5,000 under \$10,000 .....	99,142	95,322	115,370	78,896	101,722	75,469	350,563	325,580
\$10,000 under \$15,000 .....	173,403	165,180	151,948	157,931	110,070	128,205	306,428	440,884
\$15,000 under \$20,000 .....	125,941	160,207	79,813	115,899	57,827	94,450	159,179	323,714
\$20,000 under \$25,000 .....	49,255	80,851	23,368	44,018	32,981	59,420	40,669	110,893
\$25,000 under \$30,000 .....	23,630	46,251	10,862	25,797	5,475	14,046	18,085	56,955
\$30,000 under \$50,000 .....	15,994	42,563	9,091	29,058	3,098	11,302	13,732	60,262
\$50,000 under \$100,000 .....	3,039	15,186	2,577	14,715	2,035	12,173	4,993	39,846
\$100,000 under \$200,000 .....	297	2,783	192	2,122	194	2,384	181	10,775
\$200,000 under \$500,000 .....	89	1,474	40	615	**51	**1,724	184	6,493
\$500,000 under \$1,000,000 .....	**7	**393	13	715	—	—	—	197
\$1,000,000 or more .....	**	**	—	—	—	—	—	—

Deduction for medical and dental expenses as a percent of adjusted gross income—Continued								
Size of adjusted gross income	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b> .....	<b>463,124</b>	<b>836,342</b>	<b>435,351</b>	<b>919,495</b>	<b>276,257</b>	<b>914,992</b>	<b>197,766</b>	<b>1,500,367</b>
Under \$5,000 .....	55,166	36,731	101,832	100,966	65,002	95,425	72,400	224,324
\$5,000 under \$10,000 .....	228,451	310,403	228,332	398,308	156,395	412,234	84,695	805,144
\$10,000 under \$15,000 .....	109,688	225,756	62,045	175,366	27,806	122,353	19,859	325,366
\$15,000 under \$20,000 .....	47,880	137,843	23,592	92,648	14,605	96,343	9,929	184,315
\$20,000 under \$25,000 .....	8,874	32,716	9,139	51,173	5,405	46,194	5,782	79,670
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—
\$30,000 under \$50,000 .....	7,706	47,851	6,727	60,916	2,658	37,842	1,897	*104,886
\$50,000 under \$100,000 .....	1,414	18,060	1,280	19,350	2,140	13,250	1,112	45,839
\$100,000 under \$200,000 .....	346	8,601	155	4,539	55	25,124	*53	*14,704
\$200,000 under \$500,000 .....	52	2,723	88	5,577	53	—	—	—
\$500,000 under \$1,000,000 .....	**3	**366	—	—	—	—	—	—
\$1,000,000 or more .....	**	**	—	—	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

Table 2.6—Returns With Taxes Paid Deduction: Taxes Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxes paid deduction		Taxes paid deduction as a percent of adjusted gross income							
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
<b>Total</b> .....	<b>25,860,606</b>	<b>48,610,662</b>	<b>63,564</b>	<b>23,006</b>	<b>260,740</b>	<b>145,735</b>	<b>702,086</b>	<b>506,844</b>		
Under \$5,000 .....	567,732	455,754	9,233	92	13,631	639	18,049	1,570		
\$5,000 under \$10,000 .....	2,880,984	2,590,163	6,386	353	44,633	5,505	100,465	19,859		
\$10,000 under \$15,000 .....	5,130,555	5,802,078	13,988	940	38,795	7,876	116,568	37,265		
\$15,000 under \$20,000 .....	5,664,435	6,515,018	13,346	337	34,297	9,560	120,177	54,536		
\$20,000 under \$25,000 .....	4,416,955	6,256,549	12,755	126	24,286	7,984	93,016	54,338		
\$25,000 under \$30,000 .....	2,892,179	6,540,905	13,971	1,110	18,825	7,940	73,326	53,038		
\$30,000 under \$50,000 .....	3,183,865	9,709,404	4,832	1,253	37,690	22,960	105,484	103,985		
\$50,000 under \$100,000 .....	692,551	4,805,919	9,874	4,423	30,300	33,115	57,519	97,933		
\$100,000 under \$200,000 .....	180,194	1,795,656	5,601	5,269	14,482	23,442	13,885	45,473		
\$200,000 under \$500,000 .....	35,813	752,072	2,781	4,888	3,326	14,056	3,107	21,962		
\$500,000 under \$1,000,000 .....	4,004	203,055	1,817	361	381	3,796	364	5,845		
\$1,000,000 or more .....	1,342	183,489	288	2,490	106	2,981	110	4,941		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>Total</b> .....	<b>1,240,548</b>	<b>1,076,448</b>	<b>1,782,705</b>	<b>1,874,912</b>	<b>2,343,713</b>	<b>3,006,398</b>	<b>2,914,421</b>	<b>4,275,345</b>		
Under \$5,000 .....	36,354	4,114	13,894	2,023	22,394	4,564	22,563	5,189		
\$5,000 under \$10,000 .....	148,346	42,946	177,664	65,682	207,807	82,125	219,482	115,649		
\$10,000 under \$15,000 .....	271,811	97,212	414,756	237,071	484,402	342,487	610,462	503,135		
\$15,000 under \$20,000 .....	255,400	159,237	400,919	318,132	553,431	512,009	635,839	722,803		
\$20,000 under \$25,000 .....	230,101	162,852	271,767	273,462	411,636	507,633	595,961	869,202		
\$25,000 under \$30,000 .....	129,056	124,100	184,055	237,476	262,471	393,679	374,355	663,093		
\$30,000 under \$50,000 .....	168,489	218,688	208,857	344,118	307,498	632,860	345,339	821,731		
\$50,000 under \$100,000 .....	61,296	143,190	79,408	239,198	94,170	342,281	92,665	390,985		
\$100,000 under \$200,000 .....	16,738	77,349	17,863	105,924	17,248	122,807	15,133	125,590		
\$200,000 under \$500,000 .....	3,539	34,487	3,074	31,671	2,721	40,317	2,340	41,570		
\$500,000 under \$1,000,000 .....	927	7,634	259	7,506	927	8,229	219	9,234		
\$1,000,000 or more .....	92	5,639	79	6,198	68	6,807	69	7,175		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
<b>Total</b> .....	<b>3,081,094</b>	<b>5,228,359</b>	<b>2,918,740</b>	<b>5,566,506</b>	<b>2,391,183</b>	<b>5,126,324</b>	<b>5,913,075</b>	<b>15,996,682</b>		
Under \$5,000 .....	11,062	3,196	20,254	6,577	16,586	5,936	74,529	38,341		
\$5,000 under \$10,000 .....	249,913	154,322	178,978	121,219	176,502	136,568	687,113	667,808		
\$10,000 under \$15,000 .....	578,112	550,376	554,258	594,225	420,716	510,239	1,282,688	1,906,984		
\$15,000 under \$20,000 .....	730,531	957,423	698,471	1,038,111	598,965	963,430	1,344,268	2,777,399		
\$20,000 under \$25,000 .....	583,310	977,830	607,447	1,152,800	465,169	894,168	897,075	2,807,598		
\$25,000 under \$30,000 .....	414,193	848,156	376,831	870,341	298,358	767,710	641,453	2,054,255		
\$30,000 under \$50,000 .....	412,650	1,138,722	402,404	1,232,837	347,262	1,212,949	694,733	2,995,162		
\$50,000 under \$100,000 .....	86,130	418,278	70,392	385,853	57,467	382,022	175,701	1,402,425		
\$100,000 under \$200,000 .....	13,196	127,578	9,627	106,584	8,520	103,277	29,065	457,384		
\$200,000 under \$500,000 .....	1,767	36,217	1,674	39,025	1,455	58,751	5,649	183,286		
\$500,000 under \$1,000,000 .....	190	9,393	149	8,223	132	8,557	594	47,881		
\$1,000,000 or more .....	40	6,879	55	10,088	51	11,816	207	48,065		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)		
<b>Total</b> .....	<b>1,399,640</b>	<b>4,771,487</b>	<b>546,413</b>	<b>1,776,621</b>	<b>196,467</b>	<b>593,699</b>	<b>116,187</b>	<b>447,615</b>		
Under \$5,000 .....	68,475	49,097	106,650	96,151	52,943	64,912	81,115	174,483		
\$5,000 under \$10,000 .....	348,969	452,839	222,759	373,784	96,587	224,027	24,392	117,476		
\$10,000 under \$15,000 .....	305,295	644,174	31,319	256,358	16,532	67,338	67,338	46,399		
\$15,000 under \$20,000 .....	252,670	732,461	46,896	183,214	8,341	47,498	785	9,678		
\$20,000 under \$25,000 .....	130,614	484,122	25,680	136,252	4,688	34,698	258	3,372		
\$25,000 under \$30,000 .....	88,103	406,992	14,662	85,388	1,782	16,363	737	10,663		
\$30,000 under \$50,000 .....	126,456	785,413	18,901	155,210	2,790	34,856	484	8,659		
\$50,000 under \$100,000 .....	61,121	690,684	13,619	202,249	1,982	46,224	87	38,060		
\$100,000 under \$200,000 .....	13,432	303,778	4,375	136,962	654	30,517	255	17,732		
\$200,000 under \$500,000 .....	3,040	146,055	1,090	120,775	158	15,631	93	14,639		
\$500,000 under \$1,000,000 .....	346	41,285	189	30,377	140	**11,635	**16	**6,053		
\$1,000,000 or more .....	107	35,587	63	30,003	**	**	**	**		

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

**Table 2.7—Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>23,366,640</b>	<b>43,415,463</b>	<b>1,385,344</b>	<b>201,350</b>	<b>1,344,212</b>	<b>567,130</b>	<b>1,442,237</b>	<b>970,260</b>
Under \$5,000 .....	367,060	496,150	2,586	59	10,839	502	7,351	707
\$5,000 under \$10,000 .....	2,318,186	2,795,870	140,839	5,456	86,048	10,943	96,284	19,173
\$10,000 under \$15,000 .....	4,639,963	6,410,787	200,728	12,176	188,575	35,742	214,529	67,126
\$15,000 under \$20,000 .....	5,271,648	3,981,663	211,848	17,969	225,873	60,076	270,915	118,785
\$20,000 under \$25,000 .....	4,184,530	7,694,802	202,145	22,502	238,012	80,031	267,338	151,118
\$25,000 under \$30,000 .....	2,684,294	3,226,644	186,726	21,102	200,828	83,488	218,144	151,117
\$30,000 under \$50,000 .....	2,876,363	6,865,101	301,135	53,005	276,656	156,561	266,101	246,718
\$50,000 under \$100,000 .....	745,510	3,007,807	114,003	32,790	88,949	88,777	79,078	132,044
\$100,000 under \$200,000 .....	145,550	1,055,394	33,624	18,946	21,297	198,279	17,100	55,589
\$200,000 under \$500,000 .....	28,262	436,995	9,665	10,695	4,524	18,093	3,099	21,827
\$500,000 under \$1,000,000 .....	3,155	123,402	1,435	3,247	487	4,613	220	3,412
\$1,000,000 or more .....	1,062	110,749	610	3,404	123	3,026	68	3,176

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>1,501,305</b>	<b>1,361,392</b>	<b>1,501,805</b>	<b>1,893,905</b>	<b>1,547,249</b>	<b>2,025,325</b>	<b>1,487,979</b>	<b>2,242,163</b>
Under \$5,000 .....	4,074	670	10,622	1,967	16,565	3,412	7,073	1,720
\$5,000 under \$10,000 .....	115,412	30,496	76,675	26,325	79,394	35,456	73,769	38,709
\$10,000 under \$15,000 .....	221,242	97,302	227,286	128,253	281,390	198,504	258,861	214,370
\$15,000 under \$20,000 .....	260,136	161,006	290,456	231,627	340,933	328,320	367,331	420,563
\$20,000 under \$25,000 .....	301,312	239,665	336,826	337,589	321,964	395,279	334,823	487,194
\$25,000 under \$30,000 .....	247,861	236,298	231,586	285,124	202,968	305,481	202,207	357,156
\$30,000 under \$50,000 .....	262,065	337,112	254,596	421,390	239,525	479,073	188,629	442,290
\$50,000 under \$100,000 .....	73,713	170,877	62,188	182,762	54,406	194,534	47,357	201,285
\$100,000 under \$200,000 .....	15,891	62,080	15,599	57,188	8,865	61,743	56,139	56,139
\$200,000 under \$500,000 .....	2,096	19,448	1,293	16,082	1,116	18,674	872	15,980
\$500,000 under \$1,000,000 .....	164	3,692	135	3,961	105	3,828	57	2,437
\$1,000,000 or more .....	41	2,647	28	1,630	29	3,001	17	2,319

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>1,388,343</b>	<b>2,408,838</b>	<b>1,377,832</b>	<b>2,573,114</b>	<b>1,282,061</b>	<b>2,633,542</b>	<b>4,910,009</b>	<b>11,911,890</b>
Under \$5,000 .....	948	301	10,279	3,418	8,503	2,539	29,814	15,303
\$5,000 under \$10,000 .....	69,764	42,758	74,248	53,453	74,550	59,575	418,134	423,107
\$10,000 under \$15,000 .....	227,765	125,694	243,600	284,666	284,424	321,166	1,165,304	1,841,068
\$15,000 under \$20,000 .....	348,624	455,773	384,792	586,900	347,011	576,713	1,410,381	3,012,916
\$20,000 under \$25,000 .....	301,131	503,167	268,691	506,542	237,857	502,230	938,479	2,548,002
\$25,000 under \$30,000 .....	192,402	391,605	198,596	459,027	171,165	444,008	466,955	1,540,203
\$30,000 under \$50,000 .....	196,947	536,854	150,792	466,706	147,539	506,706	395,563	1,741,966
\$50,000 under \$100,000 .....	37,314	181,073	32,325	175,683	27,527	166,333	73,824	373,406
\$100,000 under \$200,000 .....	4,411	51,576	3,960	42,142	3,132	37,884	10,002	153,380
\$200,000 under \$500,000 .....	772	15,779	504	11,662	509	12,809	1,413	48,554
\$500,000 under \$1,000,000 .....	75	2,583	31	1,817	35	2,237	102	8,184
\$1,000,000 or more .....	12	1,657	3	1,096	9	1,344	38	7,802

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b> .....	<b>2,217,320</b>	<b>6,597,823</b>	<b>1,312,135</b>	<b>4,734,428</b>	<b>480,961</b>	<b>2,168,230</b>	<b>178,128</b>	<b>1,286,072</b>
Under \$5,000 .....	32,032	22,909	52,527	52,690	76,964	115,191	96,883	274,764
\$5,000 under \$10,000 .....	349,231	491,156	379,124	507,054	236,765	640,020	47,729	212,309
\$10,000 under \$15,000 .....	656,008	1,420,735	368,100	1,119,701	82,899	258,142	12,262	105,623
\$15,000 under \$20,000 .....	616,294	1,837,211	240,018	967,685	43,075	262,420	3,961	53,702
\$20,000 under \$25,000 .....	286,416	1,083,128	128,205	651,505	18,253	146,573	402	42,259
\$25,000 under \$30,000 .....	124,689	578,987	45,436	282,893	8,752	91,349	3,169	98,803
\$30,000 under \$50,000 .....	118,972	723,887	56,146	475,731	14,223	194,738	3,376	82,305
\$50,000 under \$100,000 .....	26,908	296,218	17,967	176,867	7,156	180,697	3,185	141,259
\$100,000 under \$200,000 .....	3,964	80,654	3,761	116,242	1,913	89,046	105	498
\$200,000 under \$500,000 .....	701	34,707	738	48,476	556	59,766	404	86,054
\$500,000 under \$1,000,000 .....	75	8,531	87	14,047	95	23,763	74	36,980
\$1,000,000 or more .....	20	7,899	26	9,455	30	16,028	28	46,457

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

**Table 2.8—Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Contributions deduction		Contributions deduction as a percent of adjusted gross income							
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
<b>Total</b> .....	24,434,658	18,782,387	7,388,470	902,508	6,313,668	2,176,532	3,563,406	1,997,477		
Under \$5,000 .....	440,546	184,359	81,026	941	35,031	1,894	40,174	4,130		
\$5,000 under \$10,000 .....	2,594,027	1,088,256	489,147	21,437	520,387	241,823	241,361	85,324		
\$10,000 under \$15,000 .....	4,738,497	1,971,077	1,358,896	85,839	1,138,734	215,565	725,299	224,291		
\$15,000 under \$20,000 .....	5,370,903	2,538,509	1,790,700	157,751	1,414,230	366,059	788,134	334,024		
\$20,000 under \$25,000 .....	4,266,392	2,310,198	1,474,957	167,670	1,201,317	394,918	698,147	329,608		
\$25,000 under \$30,000 .....	2,826,075	1,817,700	927,086	130,394	641,666	338,329	446,362	297,485		
\$30,000 under \$50,000 .....	3,112,502	2,964,186	952,479	191,427	893,316	479,151	494,254	445,282		
\$50,000 under \$100,000 .....	871,222	1,788,716	278,827	95,705	222,301	213,352	123,200	186,542		
\$100,000 under \$200,000 .....	176,183	913,488	60,781	38,638	39,781	74,302	22,292	70,607		
\$200,000 under \$500,000 .....	35,050	614,092	15,313	16,083	5,707	22,737	3,179	20,842		
\$500,000 under \$1,000,000 .....	3,933	246,527	1,508	3,304	462	4,422	68	3,822		
\$1,000,000 or more .....	1,328	346,524	477	2,816	106	2,820	69	3,217		

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	2,028,356	1,541,507	1,093,148	1,078,196	784,828	946,289	541,306	748,715
Under \$5,000 .....	30,696	4,364	32,960	5,300	16,408	3,771	16,496	4,252
\$5,000 under \$10,000 .....	282,602	77,716	145,905	48,459	133,248	58,169	90,701	44,351
\$10,000 under \$15,000 .....	425,551	184,538	230,149	127,628	143,674	99,011	109,185	80,982
\$15,000 under \$20,000 .....	405,053	243,416	211,425	164,824	170,641	161,853	98,015	111,715
\$20,000 under \$25,000 .....	223,912	246,363	198,364	158,071	158,071	127,192	84,320	121,074
\$25,000 under \$30,000 .....	206,706	182,393	119,047	144,661	65,929	97,477	57,750	101,396
\$30,000 under \$50,000 .....	261,949	331,753	139,948	225,840	113,210	227,614	61,153	147,167
\$50,000 under \$100,000 .....	75,845	174,197	45,546	134,988	29,990	107,383	17,723	76,433
\$100,000 under \$200,000 .....	13,236	58,290	7,755	44,330	5,923	42,092	3,877	31,087
\$200,000 under \$500,000 .....	2,075	20,034	1,484	18,146	1,041	15,423	14,649	15,886
\$500,000 under \$1,000,000 .....	132	3,091	117	3,429	108	3,875	63	2,735
\$1,000,000 or more .....	49	3,300	38	3,718	25	2,338	24	2,876

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	441,142	664,864	365,666	603,900	304,093	583,663	879,342	2,029,569
Under \$5,000 .....	23,764	6,626	27,719	8,287	7,490	3,074	47,573	21,609
\$5,000 under \$10,000 .....	79,234	45,203	44,595	28,180	56,280	43,255	165,254	155,796
\$10,000 under \$15,000 .....	95,287	89,124	87,487	93,215	68,364	80,488	224,484	332,723
\$15,000 under \$20,000 .....	87,099	112,303	79,728	118,702	70,846	116,869	180,180	381,915
\$20,000 under \$25,000 .....	62,768	105,345	61,396	114,392	51,111	92,404	103,879	275,306
\$25,000 under \$30,000 .....	28,055	57,531	27,871	63,723	21,805	56,082	61,941	201,178
\$30,000 under \$50,000 .....	48,006	129,274	23,697	72,503	24,704	91,067	64,634	292,577
\$50,000 under \$100,000 .....	14,326	70,385	10,463	60,261	8,420	53,677	23,719	183,743
\$100,000 under \$200,000 .....	2,827	27,912	2,207	24,589	2,186	27,476	5,869	95,637
\$200,000 under \$500,000 .....	656	13,932	507	12,474	424	10,915	1,427	50,864
\$500,000 under \$1,000,000 .....	77	3,856	3,778	5,562	56	3,446	220	18,477
\$1,000,000 or more .....	23	3,174	18	2,858	25	4,910	62	13,738

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b> .....	320,380	951,351	223,354	937,007	115,026	1,213,686	41,472	416,123
Under \$5,000 .....	24,372	15,389	42,574	25,701	30,715	42,423	23,576	25,403
\$5,000 under \$10,000 .....	106,773	143,071	93,104	163,766	38,171	108,038	8,675	32,966
\$10,000 under \$15,000 .....	74,760	159,892	40,004	111,488	10,941	54,339	3,660	21,952
\$15,000 under \$20,000 .....	49,764	145,932	14,854	64,221	8,532	56,955	252	2,495
\$20,000 under \$25,000 .....	22,680	83,915	9,162	41,918	4,285	38,569	321	7,252
\$25,000 under \$30,000 .....	13,333	63,587	6,242	45,931	1,909	20,362	453	6,630
\$30,000 under \$50,000 .....	17,431	111,047	6,745	61,771	8,546	129,232	2,061	38,481
\$50,000 under \$100,000 .....	7,615	88,092	6,063	67,831	6,252	162,121	932	61,987
\$100,000 under \$200,000 .....	2,318	55,068	3,097	104,517	3,315	171,895	717	49,047
\$200,000 under \$500,000 .....	950	47,407	971	87,713	1,660	162,782	99,990	89,990
\$500,000 under \$1,000,000 .....	126	14,209	264	45,522	405	99,545	92	31,706
\$1,000,000 or more .....	45	23,762	118	60,327	197	147,814	52	66,255

NOTE: Detail may not add to total because of rounding



**Table 2.9—Returns Filed by Dependents With Unearned Income: Selected Sources of Income, Deductions, and Tax, by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b>	<b>1,340,176</b>	<b>3,487,890</b>	<b>1,110,021</b>	<b>2,536,982</b>	<b>231,441</b>	<b>234,598</b>
Under \$1,000	262,656	154,059	179,457	107,540	81,429	23,758
\$1,000 under \$2,000	363,022	529,745	296,277	384,156	53,116	19,014
\$2,000 under \$3,000	348,608	872,131	319,754	750,450	44,779	41,393
\$3,000 under \$4,000	173,082	603,551	151,882	464,023	21,498	15,814
\$4,000 under \$5,000	81,454	264,148	66,254	285,876	20,700	10,257
\$5,000 under \$10,000	89,555	593,225	79,112	423,282	18,381	48,256
\$10,000 under \$50,000	21,254	322,756	17,006	122,030	11,137	81,888
\$50,000 or more	545	48,277	258	1,645	401	12,718

Size of adjusted gross income	Interest received		Sales of capital assets net gain less loss		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b>	<b>1,166,381</b>	<b>407,823</b>	<b>80,456</b>	<b>81,832</b>	<b>1,238,278</b>	<b>1,955,420</b>
Under \$1,000	231,968	40,681	*15,562	*—3,491	241,564	362,437
\$1,000 under \$2,000	321,938	96,145	*21,998	*16,850	327,868	491,058
\$2,000 under \$3,000	294,325	58,206	*15,148	*740	302,085	534,373
\$3,000 under \$4,000	154,398	85,257	*11,938	*8,358	161,143	261,895
\$4,000 under \$5,000	70,173	35,684	*8,953	*18,394	72,502	116,410
\$5,000 under \$10,000	74,793	50,546	*3,687	*3,791	82,786	144,591
\$10,000 under \$50,000	18,365	47,394	*2,860	*19,839	19,895	39,740
\$50,000 or more	521	3,908	310	17,411	435	2,915

Size of adjusted gross income	Standard deduction		Itemized deductions		Returns with no deductions	Total income tax	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total</b>	<b>1,177,815</b>	<b>1,908,889</b>	<b>60,463</b>	<b>46,531</b>	<b>101,896</b>	<b>566,127</b>	<b>203,872</b>
Under \$1,000	231,811	359,719	*9,753	*2,718	21,092	—	—
\$1,000 under \$2,000	307,664	483,440	*20,204	*7,619	35,154	55,016	3,579
\$2,000 under \$3,000	317,655	531,803	*14,430	*2,571	*16,523	145,249	9,223
\$3,000 under \$4,000	157,680	260,450	*3,254	*1,445	*11,309	173,054	25,605
\$4,000 under \$5,000	69,517	117,072	*2,985	*1,337	*8,952	81,454	26,666
\$5,000 under \$10,000	79,406	133,280	*3,380	*11,312	*6,769	89,555	60,075
\$10,000 under \$50,000	13,814	22,988	*6,081	*16,752	*1,359	21,254	55,773
\$50,000 or more	*59	*137	376	2,777	*110	545	23,951

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Total income tax after credits	Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Income tax after credits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
<b>Total</b>	<b>84,670,389</b>	<b>215,773,937</b>	<b>129,210,683</b>	<b>7,975,070</b>	<b>10,430,763</b>	<b>91,196,268</b>	<b>13,469,488</b>	<b>13,748,901</b>		
No adjusted gross income	546,763	1,535,630	698,423	85,352	124,156	—603,788	**17	4,359		
\$1 under \$1,000	4,249,194	5,610,044	4,614,982	255,572	308,724	144,217	—	154		
\$1,000 under \$2,000	5,249,950	7,345,841	5,865,227	315,662	352,474	426,976	—	—		
\$2,000 under \$3,000	5,031,575	7,889,713	5,832,847	522,438	629,691	1,331,549	**	207		
\$3,000 under \$4,000	4,531,521	6,188,156	5,479,919	783,023	947,326	2,766,548	10,019	10,124		
\$4,000 under \$5,000	4,331,706	6,887,504	5,555,508	730,756	888,590	3,280,606	47,102	47,486		
\$5,000 under \$6,000	4,634,358	9,790,000	6,156,296	736,456	886,725	4,036,966	61,620	61,814		
\$6,000 under \$7,000	4,265,899	9,517,053	5,820,751	596,346	807,677	3,673,991	146,392	146,392		
\$7,000 under \$8,000	3,946,419	9,578,716	5,578,227	566,262	761,522	2,896,294	199,132	199,132		
\$8,000 under \$9,000	3,679,057	8,862,307	5,259,446	367,951	494,610	3,122,880	199,248	199,248		
\$9,000 under \$10,000	3,367,283	8,414,776	4,988,870	334,380	435,802	3,157,177	223,091	223,599		
\$10,000 under \$11,000	3,219,533	8,596,674	5,001,953	306,734	406,793	3,220,387	254,818	254,800		
\$11,000 under \$12,000	2,915,971	8,022,326	4,811,840	262,146	346,545	3,009,569	265,818	265,186		
\$12,000 under \$13,000	2,927,598	8,411,889	4,848,598	232,324	312,341	2,896,294	277,312	277,492		
\$13,000 under \$14,000	2,757,510	8,001,456	4,641,666	200,884	266,566	2,704,704	278,999	285,768		
\$14,000 under \$15,000	2,730,738	8,192,369	4,761,396	182,289	248,544	2,634,781	270,588	270,588		
\$15,000 under \$20,000	11,187,191	36,340,597	20,318,767	554,503	750,440	9,560,333	1,126,350	1,129,966		
\$20,000 under \$25,000	6,649,622	22,960,294	12,681,389	311,504	434,886	6,920,715	960,037	965,264		
\$25,000 under \$30,000	3,829,532	12,707,836	7,008,361	202,046	278,073	5,543,326	692,920	900,231		
\$30,000 under \$50,000	3,830,050	12,988,702	7,057,818	274,043	380,252	10,150,288	1,952,649	1,952,158		
\$50,000 under \$100,000	946,034	3,551,587	1,817,043	137,236	199,285	9,181,548	2,519,477	2,571,944		
\$100,000 under \$200,000	185,142	698,793	352,942	35,479	52,370	4,726,883	1,691,680	1,738,965		
\$200,000 under \$500,000	36,357	129,885	68,340	9,786	14,336	2,796,094	1,472,723	1,391,286		
\$500,000 under \$1,000,000	4,047	13,942	7,433	1,366	1,947	916,364	401,529	425,659		
\$1,000,000 or more	1,357	4,645	2,437	520	765	1,153,661	525,280	565,376		
<b>All returns, summary:</b>	<b>23,935,751</b>	<b>39,266,888</b>	<b>26,246,900</b>	<b>2,662,805</b>	<b>3,251,163</b>	<b>7,346,112</b>	<b>57,176</b>	<b>62,330</b>		
\$15,000 under \$20,000	19,892,956	45,874,852	27,803,590	2,601,405	3,486,336	18,433,239	849,482	850,184		
\$20,000 under \$50,000	14,551,550	41,224,514	23,865,443	1,184,377	1,580,910	14,467,725	1,345,536	1,354,515		
\$50,000 or more	26,290,332	89,407,663	49,294,750	1,526,483	2,112,354	50,949,213	1,217,295	1,481,872		

Size of adjusted gross income	Exemptions for blindness					Exemptions for taxpayers' dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b>	<b>174,867</b>	<b>177,571</b>	<b>1,968,454</b>	<b>244,869</b>	<b>246,678</b>	<b>35,357,105</b>	<b>75,854,820</b>	<b>588,482,163</b>	<b>75,708,821</b>	<b>76,203,437</b>
No adjusted gross income	599	599	—	—	—	236,391	512,455	—4,038,517	185	26,837
\$1 under \$1,000	7,391	7,660	—3,706	—	—	381,339	678,676	215,376	—	—
\$1,000 under \$2,000	5,574	5,773	9,294	—	—	630,850	1,122,372	965,452	—	—
\$2,000 under \$3,000	10,618	10,618	28,272	—	—	736,494	1,416,357	1,856,355	—	—
\$3,000 under \$4,000	**110	**110	25,345	5,451	5,451	1,435,824	3,096,025	12,229,411	580,969	584,300
\$4,000 under \$5,000	15,323	15,323	70,641	315	315	1,133,595	2,228,083	5,150,607	11,167	11,368
\$5,000 under \$6,000	16,236	16,236	91,712	479	479	1,318,962	2,830,743	7,235,497	47,599	48,074
\$6,000 under \$7,000	17,232	17,232	110,378	3,603	3,603	1,441,346	2,871,393	9,372,844	156,653	156,480
\$7,000 under \$8,000	8,091	8,707	99,542	3,282	3,282	1,396,567	2,842,260	10,486,204	342,542	343,148
\$8,000 under \$9,000	11,322	11,322	96,047	5,451	5,451	1,435,824	3,096,025	12,229,411	580,969	584,300
\$9,000 under \$10,000	*4,109	*4,109	38,536	2,919	2,919	1,461,700	2,865,995	13,673,457	81,652	81,627
\$10,000 under \$11,000	*5,194	*5,194	53,710	*7,251	*7,251	1,505,404	3,182,734	15,804,356	1,012,655	1,013,799
\$11,000 under \$12,000	*9,986	*10,234	102,310	9,046	9,046	1,405,722	3,053,706	16,151,594	1,152,442	1,152,803
\$12,000 under \$13,000	10,510	10,510	131,075	9,627	9,627	1,516,617	3,240,250	18,959,669	1,471,389	1,471,542
\$13,000 under \$14,000	8,289	8,289	111,098	10,402	10,402	1,441,376	3,082,915	18,451,439	1,617,993	1,618,743
\$14,000 under \$15,000	*4,270	*4,270	*61,863	*3,910	*3,910	1,492,868	3,180,599	15,660,608	1,155,590	1,156,086
\$15,000 under \$20,000	17,248	17,462	297,040	33,047	33,047	6,938,433	15,253,908	120,638,884	12,263,281	12,275,990
\$20,000 under \$25,000	5,700	5,700	123,006	11,004	11,004	4,367,310	9,638,248	37,168,563	11,815,684	11,827,273
\$25,000 under \$30,000	4,394	4,394	115,456	18,783	18,783	2,388,966	5,416,790	84,995,039	9,051,264	9,060,914
\$30,000 under \$50,000	3,550	3,660	125,100	22,436	22,440	2,444,148	5,577,872	89,334,812	15,191,165	15,234,149
\$50,000 under \$100,000	2,236	2,362	145,334	36,280	36,662	620,882	1,533,297	40,698,404	10,035,795	10,168,056
\$100,000 under \$200,000	654	654	85,524	30,529	31,196	114,789	292,827	14,934,052	4,964,724	5,065,409
\$200,000 under \$500,000	123	134	36,709	16,221	16,638	19,376	47,075	5,344,030	2,101,898	2,122,554
\$500,000 under \$1,000,000	21	22	13,607	5,534	5,706	1,898	4,540	1,252,800	542,097	561,150
\$1,000,000 or more	7	7	31,758	19,249	19,397	578	1,436	1,245,118	585,582	634,285
<b>All returns, summary:</b>	<b>46,615</b>	<b>47,083</b>	<b>136,629</b>	<b>15,735</b>	<b>15,735</b>	<b>4,045,699</b>	<b>7,721,742</b>	<b>7,425,203</b>	<b>14,768</b>	<b>43,956</b>
\$15,000 under \$20,000	56,990	57,606	396,215	31,374	32,324	7,053,599	14,527,320	53,197,413	1,942,515	1,946,628
\$20,000 under \$50,000	37,467	38,407	460,055	35,726	36,726	7,361,967	15,739,664	92,927,845	7,180,368	7,183,733
\$50,000 or more	34,013	34,465	975,555	193,085	194,883	16,896,450	37,966,094	435,811,702	66,571,470	67,029,879

Footnotes at end of table







**Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued**

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of exemptions other than age or blindness: Four											Income tax after credits	Total income tax		
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>		Amount				
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
	(66)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(79)		
<b>Total</b>	<b>10,717,485</b>	<b>193,181,280</b>	<b>10,116,248</b>	<b>172,714,109</b>	<b>2,274,463</b>	<b>14,059,443</b>	<b>1,304,312</b>	<b>2,414,708</b>	<b>7,081,662</b>	<b>3,983,920</b>	<b>25,353,155</b>	<b>25,505,186</b>			
No adjusted gross income	89,963	—	1,197,864	35,502	287,250	82,014	—	1,161,861	25,949	134,730	43,178	—	9,375		
\$1 under \$1,000	88,278	43,821	62,999	42,360	17,722	20,033	4,747	7,995	24,431	13,299	—	—	265		
\$1,000 under \$2,000	131,850	202,912	111,410	185,351	32,056	44,376	9,376	8,517	30,685	—	—	—	—		
\$2,000 under \$3,000	155,713	393,849	137,563	379,744	35,405	54,420	6,996	10,913	34,760	—	—	—	1106		
\$3,000 under \$4,000	202,912	713,624	160,462	625,401	45,052	52,752	8,968	6,672	55,302	—	—	—	—		
\$4,000 under \$5,000	244,266	1,106,130	215,966	995,480	46,456	89,399	13,084	10,315	72,670	10,306	45	—	242		
\$5,000 under \$6,000	301,519	1,664,293	264,535	1,465,636	56,809	141,291	20,099	18,775	92,951	36,590	210	45	45		
\$6,000 under \$7,000	322,407	2,093,422	298,317	1,690,370	66,449	124,648	19,702	22,314	117,515	56,092	6,525	6,536	—		
\$7,000 under \$8,000	359,658	2,707,353	329,130	2,465,085	82,679	196,665	29,733	25,559	128,688	20,044	80,165	60,364	—		
\$8,000 under \$9,000	402,912	3,396,215	371,966	2,749,095	76,148	184,776	37,145	140,270	140,270	20,044	110,162	110,364	—		
\$9,000 under \$10,000	355,267	3,396,450	336,112	3,133,664	59,527	200,933	20,501	—	20,104	144,803	51,338	162,456	162,785		
\$10,000 under \$11,000	402,296	4,224,077	363,982	3,942,960	73,221	236,262	30,910	31,690	204,819	13,165	254,731	255,332	—		
\$11,000 under \$12,000	409,697	4,707,735	390,744	4,397,718	77,920	271,802	26,521	20,634	216,870	17,781	328,284	328,284	—		
\$12,000 under \$13,000	468,900	5,657,574	452,383	5,499,629	89,164	305,342	30,824	19,166	278,279	30,438	437,435	437,461	—		
\$13,000 under \$14,000	462,273	6,506,635	465,497	6,067,360	88,255	376,732	33,522	21,684	303,696	40,858	525,644	525,646	—		
\$14,000 under \$15,000	523,692	7,601,076	509,628	7,226,317	78,447	267,592	38,725	20,667	301,598	46,499	662,650	663,091	—		
\$15,000 under \$20,000	2,374,873	14,474,869	2,213,067	39,523,960	409,069	1,495,216	185,251	149,475	1,771,031	306,218	4,232,006	4,233,542	—		
\$20,000 under \$25,000	1,535,018	34,198,062	1,498,735	32,314,932	281,180	1,246,397	190,867	120,812	1,278,701	293,181	4,185,596	4,189,359	—		
\$25,000 under \$30,000	826,195	22,421,395	796,106	20,620,699	156,699	739,086	143,442	118,715	739,175	391,716	3,133,575	3,137,965	—		
\$30,000 under \$40,000	873,698	32,166,457	806,186	26,692,945	302,517	4,012,787	297,523	269,059	628,344	992,665	5,532,216	5,548,005	—		
\$50,000 under \$100,000	209,429	13,281,514	174,023	8,922,961	122,660	1,741,861	116,755	99,559	200,629	995,142	3,274,018	3,306,301	—		
\$100,000 under \$200,000	34,181	4,400,893	28,276	2,565,993	25,668	985,559	24,541	268,952	34,030	570,191	1,470,959	1,500,565	—		
\$200,000 under \$500,000	5,983	1,547,069	4,899	745,498	4,801	280,596	4,663	5,571	210,853	5,571	329,782	330,359	—		
\$500,000 under \$1,000,000	456	356,668	468	106,308	468	44,599	497	88,009	547	119,952	154,869	165,532	—		
\$1,000,000 or more	175	445,269	154	73,874	157	128,707	162	139,767	175	102,321	207,840	223,994	—		
<b>All returns, summary</b>															
Under \$5,000	892,082	1,262,073	744,032	2,493,686	238,705	—	—	69,110	179,142	261,026	—	45	9,790		
\$5,000 under \$10,000	1,684,082	12,767,793	1,550,062	17,030,672	345,512	848,311	108,699	54,699	524,227	160,921	339,517	340,310	—		
\$10,000 under \$15,000	2,286,598	26,897,087	2,200,234	27,133,984	405,107	1,477,531	160,502	133,941	1,338,256	151,741	2,208,743	2,210,095	—		
\$15,000 or more	5,854,263	150,254,317	5,621,920	131,382,567	1,285,039	12,722,949	966,001	2,047,035	4,858,153	4,101,787	22,804,849	22,945,051	—		

Size of adjusted gross income	Number of exemptions other than age or blindness: Five											Income tax after credits	Total income tax		
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>		Amount				
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(91)		
<b>Total</b>	<b>5,817,592</b>	<b>106,283,340</b>	<b>5,300,453</b>	<b>94,331,906</b>	<b>1,306,044</b>	<b>8,441,225</b>	<b>768,383</b>	<b>1,549,989</b>	<b>3,574,532</b>	<b>1,960,221</b>	<b>13,647,404</b>	<b>13,749,181</b>			
No adjusted gross income	45,976	—	760,987	25,245	156,317	45,787	—	728,466	21,303	44,055	27,097	—	5,269		
\$1 under \$1,000	34,084	21,324	26,586	20,993	6,672	—	4,570	1,655	4,240	3,527	670	—	390		
\$1,000 under \$2,000	52,975	76,804	48,343	78,473	17,526	—	516	2,264	—	2,001	12,220	1,869	130		
\$2,000 under \$3,000	72,259	190,940	63,750	174,670	14,873	19,026	3,299	—	3,618	18,261	863	—	—		
\$3,000 under \$4,000	78,458	277,037	69,422	247,956	25,969	16,903	9,216	14,692	21,492	—	2,545	—	—		
\$4,000 under \$5,000	126,849	566,685	110,957	468,365	23,985	72,415	9,291	9,268	25,492	—	1,362	—	—		
\$5,000 under \$6,000	173,898	877,154	146,545	739,691	31,686	49,080	8,026	4,659	50,357	29,525	—	—	72		
\$6,000 under \$7,000	173,894	1,136,899	162,800	1,059,722	36,454	62,113	10,674	18,682	56,385	—	3,828	1,198	1,489		
\$7,000 under \$8,000	183,002	1,369,105	171,424	1,276,502	37,947	94,584	5,725	6,720	69,823	—	8,701	3,097	6,417		
\$8,000 under \$9,000	179,730	1,532,065	161,793	1,340,263	39,958	167,302	10,857	9,386	73,650	51,114	32,593	32,608	—		
\$9,000 under \$10,000	199,596	1,802,066	177,916	1,673,112	40,195	127,943	14,972	8,327	86,892	—	17,317	57,803	57,847		
\$10,000 under \$11,000	240,028	2,523,321	228,028	2,307,008	44,799	174,790	11,220	13,664	100,143	27,839	111,657	111,743	—		
\$11,000 under \$12,000	271,496	2,947,869	260,094	2,298,612	50,363	150,117	26,502	48,896	114,756	44	132,337	132,659	—		
\$12,000 under \$13,000	218,628	2,734,366	208,578	2,540,142	44,187	137,105	10,006	118,090	118,090	5,003	166,897	166,897	—		
\$13,000 under \$14,000	225,340	3,036,974	217,011	2,857,564	45,152	148,071	13,271	16,546	127,546	14,693	207,089	207,254	—		
\$14,000 under \$15,000	229,768	3,300,800	221,881	3,122,020	39,073	164,996	9,986	8,141	123,628	35,642	254,939	254,984	—		
\$15,000 under \$20,000	1,195,140	20,750,851	1,156,663	19,665,092	238,242	865,548	121,107	155,766	816,940	64,444	1,895,774	1,897,696	—		
\$20,000 under \$25,000	848,766	18,829,355	831,422	17,652,558	143,746	566,019	100,577	49,386	689,676	152,383	2,138,621	2,139,671	—		
\$25,000 under \$30,000	463,836	13,251,824	464,362	12,351,550	108,361	772,170	91,543	46,881	749,581	160,615	1,742,072	1,744,543	—		
\$30,000 under \$40,000	466,837	17,562,844	450,555	14,788,744	153,787	2,095,594	171,668	246,918	457,462	434,229	2,770,816	2,760,885	—		
\$50,000 under \$100,000	145,299	9,560,852	122,950	6,497,086	92,365	2,325,957	83,571	276,814	141,239	460,995	2,300,610	2,324,882	—		
\$100,000 under \$200,000	27,099	3,501,183	23,028	2,137,910	20,665	763,977	19,860	187,413	26,901	411,883	1,144,762	1,167,251	—		
\$200,000 under \$500,000	4,339	1,179,559	3,657	593,602	3,607	199,669	3,620	132,423	4,313	253,865	453,138	469,162	—		
\$500,000 under \$1,000,000	375	251,307	339	88,988	329	32,484	349	58,788	373	70,047	106,749	114,061	—		
\$1,000,000 or more	118	293,332	100	32,435	105	26,531	114	117,312	118	57,054	117,289	130,201	—		
<b>All returns, summary</b>															
Under \$5,000	410,801	371,822	343,103	1,164,794	125,012	—	—	49,028	65,635	108,349	—	5,799	—		
\$5,000 under \$10,000	884,022	6,717,780	820,480	6,143,490	188,250	501,022	50,254	47,774	318,957	24,793	100,651	101,362	—		
\$10,000 under \$15,000	1,131,260	14,123,329	1,081,592	13,325,648	223,574	817,099	76,346	97,272	584,073	80,312	872,919	873,537	—		
\$15,000 or more	3,190,809	65,071,108	3,055,276	73,897,975	759,208	7,746,311	592,755	1,339,307	2,563,153	2,085,514	12,673,894	12,766,473	—		

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness. Six or more													
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>1</sup>		All other income less loss <sup>2</sup>		Income tax after credits	Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
<b>Total</b> .....	<b>4,156,765</b>	<b>27,867,669</b>	<b>76,951,431</b>	<b>3,886,525</b>	<b>89,522,736</b>	<b>910,338</b>	<b>6,614,083</b>	<b>480,653</b>	<b>1,258,252</b>	<b>2,371,881</b>	<b>1,556,360</b>	<b>9,121,759</b>	<b>9,208,791</b>	
No adjusted gross income	29,873	204,203	—775,247	14,247	128,215	26,132	—652,538	16,381	75,825	18,548	—326,749	—	—	
\$1 under \$1,000	14,761	107,033	7,876	9,860	8,760	7,831	—774	3,251	5,786	4,374	—8,896	—	—	
\$1,000 under \$2,000	37,578	244,290	57,335	28,403	49,644	8,812	3,716	3,822	3,898	12,548	—	—	—	
\$2,000 under \$3,000	52,938	360,137	135,107	44,146	128,392	15,127	2,767	6,793	4,141	9,957	—192	—	—	
\$3,000 under \$4,000	68,929	453,022	248,687	57,540	224,938	20,489	11,890	5,411	11,064	16,480	792	—	—	
\$4,000 under \$5,000	97,961	645,283	445,471	81,576	372,594	14,631	30,894	6,203	4,280	18,466	37,702	—	—	
\$5,000 under \$6,000	103,808	735,184	567,840	90,989	485,459	22,635	68,473	10,308	7,519	19,684	6,389	—	—	
\$6,000 under \$7,000	113,942	784,894	790,792	106,870	681,479	17,471	19,234	4,431	18,751	29,334	11,318	—	—	
\$7,000 under \$8,000	143,133	988,273	1,070,584	134,791	993,926	27,597	81,572	5,662	—841	33,140	—4,073	349	—	
\$8,000 under \$9,000	184,983	1,263,980	1,584,630	170,897	1,452,186	38,649	113,060	10,040	11,966	46,548	7,378	5,578	—	
\$9,000 under \$10,000	156,207	1,043,313	1,482,228	143,529	1,360,718	31,944	97,749	10,247	16,310	42,015	7,451	20,139	20,141	
\$10,000 under \$11,000	162,578	1,130,482	1,712,765	154,219	1,601,628	25,707	64,403	7,260	8,247	55,118	38,487	33,990	34,009	
\$11,000 under \$12,000	167,918	1,153,855	1,934,193	161,168	1,814,095	32,084	110,562	6,918	7,086	71,969	2,446	57,885	57,886	
\$12,000 under \$13,000	187,955	1,253,633	2,354,047	180,125	2,237,448	34,302	94,358	8,574	10,953	90,340	11,288	85,756	85,759	
\$13,000 under \$14,000	159,551	1,086,957	2,155,041	151,351	1,978,041	28,955	145,094	11,580	10,282	77,004	21,624	101,013	101,018	
\$14,000 under \$15,000	169,035	1,135,870	2,456,585	162,484	2,315,730	36,643	126,941	10,740	4,175	88,368	9,739	134,872	134,873	
\$15,000 under \$20,000	878,292	5,684,178	15,290,602	845,790	14,329,664	163,526	763,032	72,269	83,508	570,589	114,397	1,081,731	1,083,161	
\$20,000 under \$25,000	606,701	3,869,967	13,538,181	591,251	12,730,522	95,733	511,995	62,290	63,192	428,788	232,473	1,239,586	1,341,112	
\$25,000 under \$30,000	333,719	2,182,696	9,124,329	330,731	8,273,868	72,642	572,406	47,987	110,780	282,987	167,254	1,070,311	1,071,111	
\$30,000 under \$50,000	348,555	2,295,195	12,837,571	320,932	10,902,488	97,751	1,522,934	65,556	137,357	319,917	274,792	1,923,420	1,929,935	
\$50,000 under \$100,000	112,038	742,241	7,510,807	92,698	4,975,230	70,585	1,944,736	62,345	264,185	308,680	330,656	1,709,965	1,732,911	
\$100,000 under \$200,000	23,274	156,743	3,063,219	19,478	1,866,026	17,632	730,832	16,386	169,135	23,083	297,226	973,435	990,888	
\$200,000 under \$500,000	3,491	23,235	961,380	2,947	470,365	2,867	175,054	2,787	120,147	3,480	195,815	370,015	384,438	
\$500,000 under \$1,000,000	338	2,276	224,157	290	72,736	296	23,029	313	49,971	338	72,241	94,118	101,136	
\$1,000,000 or more	107	737	233,151	95	67,564	97	50,462	99	60,403	106	54,722	105,549	113,401	
All returns, summary														
Under \$5,000	301,740	2,023,978	119,228	235,872	913,543	33,022	—604,043	41,861	104,994	80,373	—295,266	—	—	
\$5,000 under \$10,000	701,473	4,815,624	5,436,175	647,086	4,973,769	198,496	380,108	43,688	53,835	170,721	28,464	30,066	31,327	
\$10,000 under \$15,000	847,037	5,760,797	10,612,630	809,347	9,946,342	157,691	541,357	45,072	40,745	382,619	83,595	423,436	423,881	
\$15,000 or more	2,306,515	15,267,270	62,780,397	2,194,220	55,686,483	521,129	6,296,661	350,032	1,058,677	1,737,968	1,739,577	8,668,132	8,746,552	

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>2</sup> Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.<sup>3</sup> Includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss.<sup>4</sup> Includes gain less loss from sales of capital assets, and gain less loss from sales of property (other than capital assets).<sup>5</sup> Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, premature distributions from individual retirement accounts and self-employed retirement plans, and other income (net), less statutory adjustments.

NOTE: Detail may not add to total because of rounding.

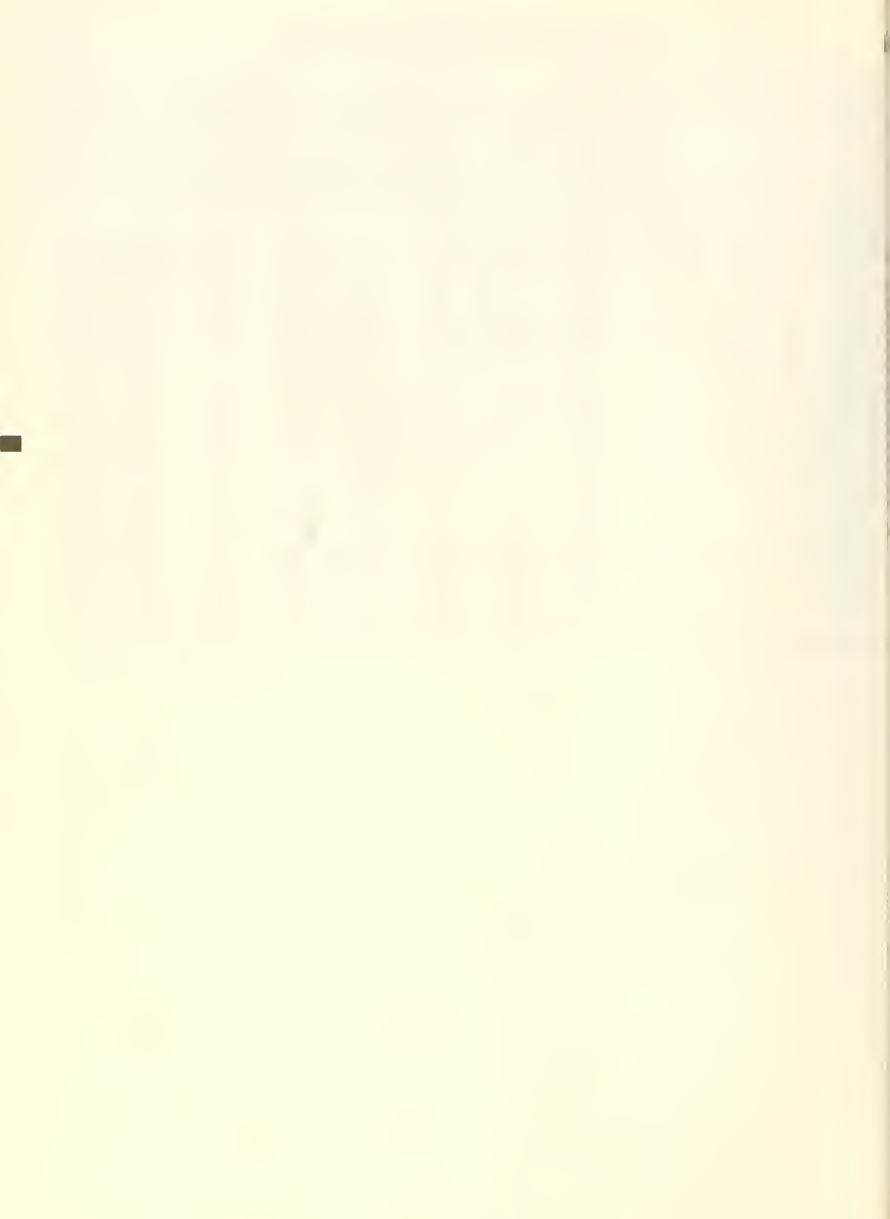


Table 2.11—Exemptions by Type and Marital Status

All figures are estimates based on samples

Exemptions by type	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives			Returns of heads of households	Returns of surviving spouses	Returns of single persons not heads of households or surviving spouses
			Total	Spouse filing	Spouse not filing			
Number of Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total returns</b> .....	<b>64,670,388</b>	<b>44,438,912</b>	<b>1,878,058</b>	<b>1,779,695</b>	<b>99,363</b>	<b>5,313,194</b>	<b>164,539</b>	<b>32,874,666</b>
<b>Returns with exemptions for—</b>								
Age 65 or over	7,975,070	4,601,962	88,695	79,667	9,028	111,202	6,098	3,167,112
Blindness	174,867	122,401	*158	*158	—	*6,423	—	43,885
Dependents	35,357,104	28,334,391	679,520	616,780	62,740	4,934,239	164,539	1,244,415
Other than age or blindness, total	84,670,388	44,438,912	1,879,058	1,779,695	99,363	5,313,194	164,539	32,874,666
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two	19,851,427	16,104,521	338,260	301,637	36,623	2,630,736	72,661	705,249
Three	11,154,880	9,315,833	181,482	169,793	11,689	1,206,652	48,170	302,663
Four	10,717,485	9,815,900	116,756	82,174	34,582	638,861	26,954	148,214
Five	5,617,592	5,254,824	47,633	38,967	*8,666	248,563	4,610	60,862
Six or more	4,156,765	3,947,734	32,033	24,210	*7,823	137,427	12,144	27,427
<b>Number of Exemptions</b> .....	<b>215,773,837</b>	<b>159,366,417</b>	<b>3,399,226</b>	<b>3,041,804</b>	<b>357,424</b>	<b>14,268,373</b>	<b>510,416</b>	<b>38,229,501</b>
<b>Exemptions for—</b>								
Taxpayers (and spouse)	128,210,683	89,877,824	1,978,421	1,779,695	198,726	5,315,213	164,539	32,874,666
Age 65 or over	10,430,763	7,032,150	94,000	79,667	14,333	111,202	6,098	3,167,112
Blindness	177,671	125,205	*158	*158	—	*6,423	—	43,885
Dependents	75,954,820	63,311,238	1,326,449	1,182,284	144,165	8,833,535	339,780	2,143,818
Other than age or blindness, total	205,165,503	152,189,062	3,304,670	2,951,878	342,691	14,148,748	504,318	35,016,504
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two	35,992,571	32,209,042	374,883	301,637	73,246	2,630,736	72,661	705,249
Taxpayer (and spouse)	3,710,283	—	301,637	301,637	—	2,630,736	72,661	705,249
Dependents	20,483,282	18,631,666	193,131	169,793	23,338	1,307,652	48,170	302,663
Three	12,981,656	9,315,833	351,255	339,586	11,669	2,612,904	96,340	605,326
Taxpayer (and spouse)	22,300,755	19,631,800	315,686	246,522	69,164	1,827,765	44,442	444,642
Dependents	20,569,185	19,631,800	151,338	82,174	69,164	610,879	26,954	148,214
Four	22,300,755	19,631,800	315,686	246,522	69,164	1,827,765	44,442	444,642
Taxpayer (and spouse)	10,881,182	10,509,848	56,299	38,967	*17,332	248,563	4,610	60,862
Dependents	17,206,778	15,764,772	181,866	155,868	*25,888	998,252	18,440	243,448
Six or more	6,112,323	7,895,468	39,856	24,210	*15,646	137,428	12,144	27,427
Taxpayer (and spouse)	18,755,346	18,598,833	176,005	138,671	*37,334	763,878	71,477	145,153
Dependents								

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.



# Tax Computation and Tax Rates

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## Introduction

The taxpayer, in determining  
the 1976 total tax liability, had  
to take account of several factors.  
These included:

- (1) income subject to tax,  
generally, adjusted gross income  
minus personal deductions and  
exemptions,
- (2) the type of tax  
computation used, including the  
use of the special income aver-  
aging tax on any lump-sum distri-  
butions from retirement plans,
- (3) marital status, which  
determined the tax rate schedule  
applicable,
- (4) any tax credits the  
taxpayer was entitled to apply  
against the income tax,
- (5) the additional tax for  
tax preferences (the so-called  
"minimum tax"), and
- (6) other taxes, that is,  
self-employment tax, uncollected  
social security taxes on tip  
income, the tax from recomputing  
prior-year investment credit, the  
tax from recomputing prior-year  
work incentive (WIN) credit, taxes  
from excess contributions to or  
premature withdrawals from indi-  
vidual retirement accounts, tax  
from premature distributions from  
a self-employed retirement plan,  
or any other taxes, all of which  
increased the total tax liability  
(see section 6, Explanation of  
Classifications and Terms, for a  
description of each of these  
taxes).

As described below, "income  
subject to tax" in the statistics  
was the actual base used to deter-  
mine income tax before credits.  
Determination of the latter depen-  
ded on the type of tax computation  
used and the taxpayer's marital  
status. From this sum, statutory  
credits, such as the credit for  
the elderly, the foreign tax  
credit, the investment credit, and  
beginning with Tax Year 1976, the  
general tax credit, were subtracted  
to obtain income tax after credits.

For purposes of this report, all or part of the "earned income credit" (discussed later on in this chapter) was also subtracted in arriving at income tax after credits.

A return was classified as taxable based on "total income tax," which was the sum of income tax after credits and the additional tax for tax preferences. Self-employment tax; uncollected social security taxes on tip income; tax from recomputing prior-year investment credit; tax from recomputing prior-year work incentive (WIN) credit; the taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's); and the tax from premature distributions from a self-employed retirement plan were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from ten different sources, the two components of total income tax as explained above, the seven other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts, and the tax on premature distributions from self-employed retirement plans. Also included was an eighth category, "other taxes," which included such items as the tax deemed paid by beneficiaries of trust "accumulation distributions." The self-employment tax was assessed on the first \$15,300 of "self-employment income" (up from \$14,100 for 1975; see also "Self-employment Tax" in section 6, Explanation of Classifications and Terms) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken

was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year work incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 180 days of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an IRA in excess of the legal limitation for the year (the lesser of \$1,500 or 15 percent of the individual's compensation or earned income) were subject to a 6 percent excise tax, while withdrawals from an individual retirement account (IRA) or a self-employed (Keogh) retirement plan prior to the taxpayer's reaching age 59-1/2 were subject to a 10 percent penalty tax. The sum of all taxes reduced by any applicable earned income credit, is shown in the statistics as "total tax liability."

#### Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of net short-term capital losses.

Under the "maximum tax" computation, a method introduced for 1971, the amount computed for the statistics on income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject

**Chart 3A**

### **Number of returns and amount of total income tax, percent distribution by size of adjusted gross income**

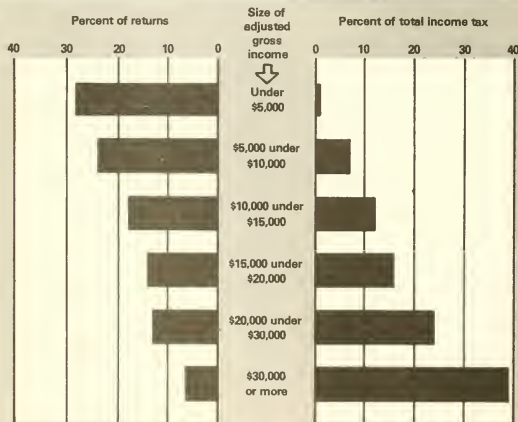


Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		
			Number of returns	Amount	Tax generated
	(1)	(2)	(3)	(4)	(5)
All returns	84,670,389	1,053,895,687	68,716,772	670,686,618	153,461,227
Returns with—					
no tax computation	15,932,350	24,891,847	—	—	—
regular tax computation only	64,815,142	871,381,129	64,815,142	552,662,787	114,826,862
income averaging tax computation	3,586,295	118,174,283	3,586,295	85,629,619	23,953,776
maximum and regular tax computation	173,246	20,708,016	173,246	17,086,984	7,442,881
maximum and alternative tax computation	58,631	8,678,927	58,631	7,214,716	3,353,496
alternative tax computation only	83,467	10,221,451	83,467	8,093,312	3,683,193
income subject to tax, but with tax from special computations <sup>1</sup>	7,109	24,903	—	—	—
income subject to tax and tax from special computations <sup>2</sup>	142,287	3,624,326	142,287	2,504,638	700,605
income tax before credits, but with additional tax for tax preferences	14,156	165,069	—	—	—
both additional tax for tax preferences and income tax before credits	246,735	17,213,598	231,270	12,001,027	5,145,368

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)	(10)	(11)
All returns	68,723,881	153,534,155	64,396,653	140,801,196	246,735	1,000,273
Returns with—						
no tax computation	—	—	—	—	—	—
regular tax computation only	64,815,142	114,869,033	60,530,722	103,953,809	87,579	304,031
income averaging tax computation	3,586,295	23,964,164	3,548,225	22,525,726	115,102	466,951
maximum and regular tax computation	173,246	7,449,076	173,014	7,258,183	3,122	5,500
maximum and alternative tax computation	58,631	3,355,928	58,605	3,269,653	4,852	8,379
alternative tax computation only	83,467	3,894,353	83,324	3,793,026	20,615	129,023
income subject to tax, but with tax from special computations <sup>1</sup>	7,109	1,300	2,763	799	1,307	199
income subject to tax and tax from special computations <sup>2</sup>	142,287	772,233	142,236	738,780	6,565	21,080
income tax before credits, but with additional tax for tax preferences	—	—	—	—	14,156	85,450
both additional tax for tax preferences and income tax before credits	232,577	5,160,390	222,021	4,909,181	246,735	1,000,273

<sup>1</sup> Statute should be used with caution because of the small number of sample returns on which it is based.

<sup>2</sup> Includes tax from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts and recapture of prior-year credit for purchase of new principal residence.

<sup>3</sup> Detail may not add to total because of rounding.

tax was taxed, not at the graduated rates within the applicable tax rate schedule, at a special 50 percent rate. maximum tax computation is discussed in more detail below. Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since the method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. In the standard income averaging method, tax was applied to (and a savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes.

Because the actual income subject to tax under the income averaging method was not the same taxable income (adjusted gross income minus deductions and exemptions) and was not available from tax return, it was computed from the statistics in order to put the returns into the marginal rate tables (tables 3.12-3.17). The computation used for the statistics started with the actual income tax before credits and worked back from it to derive a hypothetical income subject to

tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section.)

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$670.7 billion of income subject to tax reported for 1976, all but \$118.0 billion was reported on returns for which the regular method of tax computation was the sole method used.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. (See also section 6, Explanation of Classifications and Terms.)

#### Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying

one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1976, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

#### Alternative Tax Computation

This computation limited to 50 percent the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Classifications and Terms.)

Table 3.4 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

#### Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1976 in excess of \$30,000, or (b) the average of the tax preferences in excess of \$30,000 for 1976 and the 4 preceding tax years (see "Additional Tax for Tax Preferences," discussed in this section, for the definition of tax preferences).

A second offset to earned taxable income had to be made by some taxpayers who took advantage of both the special rates on earned income under the maximum tax computation and the special rates on capital gains under the alternative tax computation. Since the taxable half of long-term capital gains had already received special treatment, earned taxable income eligible for maximum tax treatment was limited to taxable income minus the taxable half of long-term capital gains. If the computation of earned taxable income detailed in the previous paragraph yielded a larger figure,

the difference was tabulated in table 3.3 as the "capital gains offset."

That part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and "unearned taxable income," a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.3 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first \$25,000 (\$12,500 of the taxable half of excess net long-term capital gain over net short-term capital loss).

#### Income Averaging

If a taxpayer's taxable income for 1976 exceeded the average taxable income for the period 1972-75 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

#### Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to

some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference item was capital gains (the net long-term capital gains in excess of net short-term capital losses). Since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subjected to the minimum tax.

The Tax Reform Act of 1976 brought about a nearly seven-fold increase in the additional tax by expanding the definition of tax preferences, by reducing the deductions from total tax preferences in arriving at tax preferences subject to tax, and by increasing the tax rate on tax preferences subject to tax from 1 to 15 percent.

The major new tax preference item added for 1976 is shown in table 3B as the "itemized deductions tax preference." Basically this was the excess of all itemized deductions, other than those for medical and dental expenses and for casualty and theft losses, over 60 percent of adjusted gross income. For a detailed description of the other tax preference items, see "Tax Preferences" in section 6. Explanation of Classifications and Terms.

Table 3B also details the items excludable from total tax preferences in arriving at tax preferences subject to tax. For 1975, these included a standard exclusion of \$30,000 (\$15,000 in the case of married persons filing separately); an additional exclusion equal to the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits and certain penalty taxes such as on a premature withdrawal from a self-employed retirement plan; and a "tax carryover" from prior years, which was the amount by which the tax liability exceeded tax preferences (less the standard exclusion) in previous years. For 1976, the standard exclusion was reduced to \$10,000 (\$5,000 for married persons filing separately); the tax exclusion reduced to one-half the amount of the specified taxes, and the tax carryover provision eliminated altogether. Moreover, the taxpayer could only deduct the larger of the standard or the tax exclusion, but not both.

The Tax Reform Act of 1976 also changed the filing requirements for the "minimum tax" (Form 4625) to conform to the new standard exclusion. Thus, any



Table 3B.—Returns With Tax Preferences, 1975 and 1976: Computation of Additional Tax for Tax Preferences by Year

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Computation of additional tax for tax preferences	1975			1976					
	Number of returns	Amount	Average (Dollars)	Total			Returns with total tax preferences less than 1975 statutory limit*		
				Number of returns	Amount	Average (Dollars)	Number of returns	Amount	Average (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
tax preferences	67,290	5,285,306	78,545	305,495	11,519,313	37,707	218,582	3,185,108	14,571
gains tax preference	53,623	4,215,990	78,623	267,508	8,661,126	32,377	187,956	2,549,550	13,564
deductions tax preference	(2)	(2)	(2)	26,246	343,604	13,091	1,249	2,112	1,691
ter tax preferences	38,579	1,069,314	27,718	114,350	2,514,582	21,990	76,016	545,422	7,175
on:									
standard exclusion	67,290	4,048,680	60,188	305,495	4,507,590	14,755	218,582	2,191,148	10,024
reason due to:	67,290	1,600,780	23,789	220,054	2,062,204	9,371	174,577	1,596,148	9,141
Taxes:									
ome tax after credits	42,089	2,131,008	50,831	85,861	2,445,387	28,480	43,905	594,399	13,536
carryover from prior year	38,241	1,810,017	47,332	88,842	2,437,360	28,393	43,904	580,094	13,508
carryover from prior year	12,926	316,883	24,516	(3)	(3)	(3)	(3)	(3)	(3)
ferences subject to tax	21,286	1,553,518	72,963	252,181	7,011,722	27,804	169,262	993,960	5,872
ve tax on preferences	21,286	155,351	7,298	25,218	1,049,354	4,166	169,262	149,016	881
nal tax for tax preferences	20,188	144,100	7,138	246,735	1,000,273	4,054	166,021	146,098	879

\*Rate should be used with caution because of the small number of sample returns on which it is based.  
 \*ns of married persons filing separately with total tax preferences less than \$15,000, all other returns with total tax preferences less than \$30,000. Under 1975 law, these taxpayers were not required to report these tax preferences, or to compute a minimum tax.

applicable for 1975.

applicable for 1976.

All items except additional tax for tax preferences reflect tax preferences prior to any "no-benefit deductions" allowed under Proposed Income Tax Regulations Section 1.57-4.

ed person filing separately \$5,000 or more of total tax preferences, and any other tax- (including married persons g jointly) with \$10,000 or f total tax preferences had e a Form 4625 for 1976. The filing requirements were 30 and \$30,000, respectively. as 7 through 9 of table 3B information on returns of vers for 1976 who would not ad to report any tax prefer- information under 1975 tax

or 1976, the tentative tax on references equalled 15 percent e tax preferences subject to for 1975, the applicable tage was 10. The actual onal tax for tax preferences led the tentative tax reduced

1) 15 percent of any 1976 ss net operating loss which taxpayer could carry to a e year (this amount to be as a deferred minimum tax in ar to which the net oper- loss was carried);

2) "unused" portions of the al, elderly, political tributions, purchase of new ipal residence, and child ax credits (the unused on was the amount by which credits exceeded income tax e credits);

3) any tax based on tax ences from which the ver derived "no benefit" occurred when the taxpayer ore than enough deductions emptions to offset adjusted (income); and increased by eferred minimum tax," based et operating loss carryover a prior year.

### Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974 (ERISA), employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. The amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income involving only one computation to arrive at income tax before credits. This earlier special income averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the 1974 law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was

equal to the taxable portion of the lump-sum distribution multiplied by the number of years of participation after 1973, divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution. The Tax Reform Act of 1976 gave taxpayers the option of treating the entire taxable portion of a lump-sum distribution paid after 1975 as ordinary income (thus avoiding the minimum tax on the capital gains portion) and permitting the 10-year averaging rule to be used for the entire taxable portion of the distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first \$20,000 of the taxable portion reduced by 20 percent of the amount in excess of \$20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

Those taxpayers who received lump-sum distributions in 1976 and in either 1974 or 1975 computed a special averaging tax on the sum of the current and prior years' lump-sum distributions and then subtracted the tax they had previously paid on the prior-year distributions to determine the tax

payable for 1976. Therefore, the lump-sum distributions and tentative tax data shown in columns 3 through 26 of table 3.2 include a small amount of prior-year data; the prior-year information is shown separately in columns 27 through 30.

#### Premature Distributions from Retirement Plans

Beginning with Tax Year 1975, taxpayers who were not members of qualified employer-provided retirement plans could set up one of two types of tax-sheltered retirement plans for themselves: self-employed retirement plans (also known as Keogh or H.R. 10 plans) and individual retirement accounts (IRA's). Amounts set aside under either of these plans were not to be withdrawn until the taxpayer reached age 59½ or became permanently disabled. If any amounts were withdrawn "prematurely," they were not only included in adjusted gross income and taxed along with any other income, but also subjected to a special 10 percent penalty tax. Amounts reported withdrawn prematurely and the penalty tax on these amounts are shown in table 3C.

#### General Tax Credit

The Tax Reform Act of 1976 both extended and expanded the "personal exemption credit," introduced by the Tax Reduction Act of 1975. Under the new law the credit was known as the "general tax credit" and was the larger of:

(1) the "personal exemption credit," equal to \$35 multiplied by the number of exemptions other than those for age and blindness (for 1975, the amount was \$30 per personal exemption); or

(2) the "taxable income credit," equal to 2 percent of taxable income, but never more than \$180 (\$90 on returns of married persons filing separately); this provision was not available for 1975.

Table 3D shows the number of returns claiming each of these types of general tax credit.

#### Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross incomes of less than \$8,000, equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home for the entire year for either a child who was under 19 years of age or a full-time student, or for a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amounts exempted from taxation as a sick pay exclusion. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax, and included net earnings from non-farm sole proprietorships and partnerships, as well as one of the following:

(a) net earnings from farm sole proprietorships and partnerships, or

(b) two-thirds of farm gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than \$8,000. For all remaining returns, a tentative "earned income credit before phase-out" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned

income credit after phaseout, total."

(4) Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(a) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (i) earned income credit after phase-out, or (ii) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(b) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (a) above, if any), it equalled the lesser of (i) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (ii) the sum of all taxes (except income tax after credits) included in "total tax liability." This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(c) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (b) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (a) and (b). This amount is included in the data for tax overpayment shown in table 3.11.

The number of returns with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing returns for revenue purposes that

Table 3C.—Returns With Premature Distributions From Retirement Plans: Premature Distributions and Tax on Premature Distributions

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of retirement plan	Number of returns	Premature distributions	Tax on premature distributions <sup>1</sup>
	(1)	(2)	(3)
Total .....	12,662	25,349	2,464
Self-employed retirement plans .....	5,759	16,130	1,544
Individual retirement accounts .....	6,903	9,219	921

<sup>1</sup>Does not include the tax from a small number of returns which reported a tax on premature distributions but did not report the amount of the premature distribution.  
NOTE: Detail may not add to total because of rounding.

Table 3D.—Returns With General Tax Credit: General Tax Credit by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with general tax credit				
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits
	(1)	(2)	(3)	(4)	(5)
<b>Total</b>	<b>68,723,681</b>	<b>1,029,168,510</b>	<b>175,646,970</b>	<b>674,966,998</b>	<b>153,534,155</b>
Under \$5,000	8,820,346	32,753,297	10,478,243	9,553,438	1,446,088
\$5,000 under \$10,000	19,131,847	141,010,778	39,382,370	71,961,833	12,241,280
\$10,000 under \$15,000	14,509,756	180,206,852	39,413,300	112,138,510	20,694,851
\$15,000 under \$20,000	11,184,799	193,963,545	35,534,363	127,966,628	24,968,940
\$20,000 under \$25,000	6,645,004	147,791,158	22,507,296	102,935,358	12,295,515
\$25,000 under \$30,000	3,625,918	98,684,733	12,408,320	71,301,024	15,770,631
\$30,000 under \$35,000	3,633,647	132,703,924	12,588,423	99,326,931	25,230,032
\$35,000 under \$40,000	946,576	62,321,858	3,344,564	48,544,877	16,667,961
\$40,000 under \$45,000	184,539	24,090,476	643,519	19,324,358	6,530,876
\$45,000 under \$50,000	36,189	10,122,993	114,871	8,021,043	4,223,817
\$50,000 under \$100,000	4,012	2,671,660	11,860	2,046,753	1,219,878
\$100,000 or more	1,348	2,848,435	3,851	2,151,684	1,383,307

Size of adjusted gross income	Returns with taxable income credit				
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits
	(7)	(8)	(9)	(10)	(11)
<b>Total</b>	<b>47,710,507</b>	<b>836,520,685</b>	<b>106,042,103</b>	<b>590,768,802</b>	<b>136,724,641</b>
Under \$5,000	1,655,642	7,587,413	1,855,642	3,694,142	586,821
\$5,000 under \$10,000	11,479,526	85,859,584	13,955,577	53,538,221	9,454,772
\$10,000 under \$15,000	11,065,601	138,421,591	22,519,960	93,810,827	17,650,756
\$15,000 under \$20,000	9,811,569	172,183,972	27,850,734	117,489,251	23,017,533
\$20,000 under \$25,000	5,994,484	133,201,156	19,363,623	94,775,246	19,646,613
\$25,000 under \$30,000	3,289,115	99,479,803	10,209,579	65,630,481	14,595,143
\$30,000 under \$35,000	3,282,717	119,779,044	10,297,179	90,744,657	23,157,882
\$35,000 under \$40,000	833,154	54,720,026	2,598,991	43,046,564	14,840,942
\$40,000 under \$45,000	161,041	20,995,160	466,546	16,950,206	29,856
\$45,000 under \$50,000	32,650	9,148,217	91,568	7,255,937	3,833,567
\$50,000 under \$100,000	3,669	2,444,722	9,596	1,867,928	1,120,975
\$100,000 or more	1,239	2,610,108	3,108	1,962,266	1,267,418

Size of adjusted gross income	Returns with personal exemption credit				
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits
	(13)	(14)	(15)	(16)	(17)
<b>Total</b>	<b>21,013,374</b>	<b>192,648,814</b>	<b>67,604,867</b>	<b>64,098,166</b>	<b>16,809,514</b>
Under \$5,000	7,164,704	25,155,884	8,822,601	8,556,296	859,467
\$5,000 under \$10,000	7,652,321	55,171,193	24,656,793	19,148,602	790,232
\$10,000 under \$15,000	3,444,155	41,785,261	16,899,340	18,327,683	3,044,095
\$15,000 under \$20,000	1,273,130	21,779,672	7,863,629	10,373,376	1,951,407
\$20,000 under \$25,000	630,520	14,490,002	4,143,643	8,139,659	1,572,702
\$25,000 under \$30,000	336,703	9,204,929	2,199,741	5,670,543	1,175,489
\$30,000 under \$35,000	350,930	12,924,891	2,301,244	8,584,324	2,072,150
\$35,000 under \$40,000	113,422	7,601,633	745,973	5,496,312	1,827,019
\$40,000 under \$45,000	23,489	3,095,317	156,973	2,374,152	709,757
\$45,000 under \$50,000	3,589	874,777	23,303	765,046	387,050
\$50,000 under \$100,000	343	226,939	2,284	172,825	99,002
\$100,000 or more	109	239,327	743	189,417	115,899

NOTE: Detail may not add to totals because of rounding.

ey were eligible to receive it. r purposes of the statistics, a for returns in the latter tegory were obtained from the ternal Revenue Service Individual Master File to supplement the a tabulated from the returns of ose taxpayers who claimed the edit on their returns as originally filed in order to present re accurate information on the mber of returns and the amount f the earned income credit for ix Year 1976.

### Child Care Credit

For 1975 and earlier years, a deduction (i.e., a reduction of taxable income) could be taken under certain circumstances for child care expenses. For 1976, this deduction was abolished and replaced by a credit (i.e., a reduction of taxes). Basically, the 1975 deduction equaled expenses for child care, limited to \$2,400 for one qualified individual, \$3,600 for two, and

\$4,800 for three or more. The 1976 credit equaled 20 percent of such expenses, with expenses limited to \$2,000 for one qualified individual and \$4,000 for two or more. The deduction for 1975 was phased out for taxpayers with adjusted gross income over \$18,000, becoming zero at \$27,600. No such phase-out existed for the 1976 credit. Table 3E compares the reduction in tax brought about by the child care deduction for 1975 with the child care credit for 1976.

**Table 3E.—Returns With Child Care Credit: Comparison of 1976 Child Care Credit and 1975 Child Care Deduction by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Child care credit, 1976		Child care deduction, 1975		
	Number of returns	Amount	Number of returns	Amount	Tax reduction due to child care expenses
	(1)	(2)	(3)	(4)	(5)
<b>Total</b> .....	<b>2,660,278</b>	<b>458,187</b>	<b>1,665,896</b>	<b>1,331,361</b>	<b>275.3</b>
No adjusted gross income .....	—	—	—	—	—
\$1 under \$5,000 .....	26,879	2,934	7,763	6,427	9
\$5,000 under \$10,000 .....	364,780	58,610	344,077	291,986	52.1
\$10,000 under \$15,000 .....	600,289	89,334	604,026	481,057	96.4
\$15,000 under \$20,000 .....	709,220	110,378	515,425	461,498	102.7
\$20,000 under \$30,000 .....	772,744	151,366	130,804	84,361	21.0
\$30,000 under \$50,000 .....	165,448	38,000	3,603	5,826	1.8
\$50,000 or more .....	20,920	6,964	198	296	—

NOTE: Detail may not add to total because of rounding.

### Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Tables 3.13 through 3.17 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely

by the highest (or marginal) rate at which the individual was taxed. The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.12). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where long-term capital gains would have been taxed had it not been for the

alternative 50 percent tax on capital gains.

### Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1976 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low income, no tax liability, and no income tax withheld.

# Five examples of returns with different methods of tax computation

## Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - Income subject to tax</b>	
<b>Derivation of Regular Tax:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$15,000 taxed at 25% .....	\$3,750
<b>\$115,000 Income tax before credits</b>	<b>\$7,740</b>
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$3,740</b>

## Example 2—Joint Return with Income Subject to Tax at Regular and Alternative Rates

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income (including excess net long-term capital gain of \$55,000)	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - Income subject to tax</b>	
\$60,000 - Ordinary income taxed at regular rates	
\$25,000 - Capital gains taxed at 5% rate	
\$30,000 - Capital gains taxed at regular rates	
<b>Derivation of Regular Tax on \$60,000 Ordinary Income:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$15,000 taxed at 25% .....	\$3,750
<b>\$60,000 .....</b>	<b>\$12,240</b>
<b>Derivation of Tax on \$55,000 of Capital Gains:</b>	
1st \$25,000 taxed at 5% rate .....	\$1,250
Next \$3,000 taxed at 5% rate .....	\$150
Next \$12,000 taxed at 6% rate .....	\$720
Bel. \$15,000 taxed at 6% rate .....	\$900
<b>\$55,000 .....</b>	<b>\$3,820</b>
<b>Derivation of Income Tax:</b>	
Regular tax .....	\$16,060
Alternative tax .....	\$12,500
Regular tax on capital gains .....	\$2,325
Income tax before credits .....	\$30,710
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$26,710</b>

## Example 3—Joint Return with Income Subject to Tax at Regular and Maximum Rates

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - Income subject to tax</b>	
\$60,000 - Ordinary income	
\$15,000 - Capital gains taxed at 5% rate	
\$30,000 - Capital gains taxed at regular rates	
<b>Derivation of Regular Tax on \$60,000 of Ordinary Income:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$15,000 taxed at 25% .....	\$3,750
<b>\$60,000 .....</b>	<b>\$12,240</b>
<b>Derivation of Tax on \$15,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$12,500 taxed at 6% rate .....	\$750
<b>\$15,000 .....</b>	<b>\$875</b>
<b>Derivation of Tax on \$30,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$27,500 taxed at 6% rate .....	\$1,650
<b>\$30,000 .....</b>	<b>\$1,775</b>
<b>Derivation of Income Tax:</b>	
Regular tax on ordinary income .....	\$12,240
Tax at maximum rate .....	\$1,875
Alternative tax .....	\$12,500
Regular tax on capital gains .....	\$2,325
Income tax before credits .....	\$29,040
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$25,040</b>

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - Income subject to tax</b>	
\$60,000 - Ordinary income	
\$30,000 - Capital gains taxed at 5% rate	
\$25,000 - Capital gains taxed at regular rates	
<b>Derivation of Regular Tax on \$60,000 of Ordinary Income:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$15,000 taxed at 25% .....	\$3,750
<b>\$60,000 .....</b>	<b>\$12,240</b>
<b>Derivation of Tax on \$30,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$27,500 taxed at 6% rate .....	\$1,650
<b>\$30,000 .....</b>	<b>\$1,775</b>
<b>Derivation of Tax on \$25,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$22,500 taxed at 6% rate .....	\$1,350
<b>\$25,000 .....</b>	<b>\$1,475</b>
<b>Derivation of Income Tax:</b>	
Regular tax on ordinary income .....	\$12,240
Tax at maximum rate .....	\$1,875
Alternative tax .....	\$12,500
Regular tax on capital gains .....	\$2,325
Income tax before credits .....	\$29,040
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$25,040</b>

## Example 4—Joint Return with Regular Tax, Maximum Tax and Alternative Tax

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - Income subject to tax</b>	
\$60,000 - Ordinary income	
\$30,000 - Capital gains taxed at 5% rate	
\$25,000 - Capital gains taxed at regular rates	
<b>Derivation of Regular Tax on \$60,000 of Ordinary Income:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$15,000 taxed at 25% .....	\$3,750
<b>\$60,000 .....</b>	<b>\$12,240</b>
<b>Derivation of Tax on \$30,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$27,500 taxed at 6% rate .....	\$1,650
<b>\$30,000 .....</b>	<b>\$1,775</b>
<b>Derivation of Tax on \$25,000 of Capital Gains:</b>	
1st \$2,500 taxed at 5% rate .....	\$125
Bel. \$22,500 taxed at 6% rate .....	\$1,350
<b>\$25,000 .....</b>	<b>\$1,475</b>
<b>Derivation of Income Tax:</b>	
Regular tax .....	\$16,060
Alternative tax .....	\$12,500
Regular tax on capital gains .....	\$2,325
Income tax before credits .....	\$30,710
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$26,710</b>

\$25,750 - Capital gains income  
 \$25,000 - Capital gains taxed at 5% rate  
 \$750 - Capital gains taxed at regular rates

<b>Derivation of Regular Tax on \$25,000 of Earned Taxable Income:</b>	
1st \$1,000 taxed at 14% .....	\$140
2nd \$1,000 taxed at 15% .....	\$150
etc. . .	
Next \$12,000 taxed at 20% .....	\$2,400
Bel. \$13,000 taxed at 25% .....	\$3,250
<b>\$25,000 .....</b>	<b>\$18,340</b>

<b>Derivation of Tax at Maximum Rate on \$24,250 of Earned Taxable Income:</b>	
\$24,250 taxed at 30% rate .....	\$7,275

<b>Derivation of Tax on Capital Gains:</b>	
1st \$2,000 taxed at 5% rate .....	\$100
Bel. \$3,750 taxed at 6% rate .....	\$2,250
<b>\$2,000 .....</b>	<b>\$2,350</b>

<b>Derivation of Income Tax:</b>	
Regular tax on earned taxable income .....	\$18,340
Tax at maximum rate .....	\$7,275
Alternative tax .....	\$12,500
Regular tax on capital gains .....	\$2,325
Income tax before credits .....	\$30,710
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$26,710</b>

## Example 5—Joint Return with Income Averaging

<b>Derivation of Income Subject to Tax:</b>	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
<b>\$115,000 - 1976 income subject to tax before income averaging</b>	
\$100,000 - 1976 income subject to tax after income averaging	

<b>Derivation of Regular Tax on \$100,000 of Income Subject to Tax After Income Averaging:</b>	
1st 1,000 taxed at 14% .....	\$140
2nd 1,000 taxed at 15% .....	\$150
etc. . .	

Next 12,000 taxed at 20% .....	\$2,400
Next 12,000 taxed at 25% .....	\$3,000
Next 12,000 taxed at 30% .....	\$3,600
Bel. 12,000 taxed at 35% .....	\$4,200
Income tax before credits .....	\$40,180
Total credits .....	-4,000
<b>Income tax after credits</b>	<b>\$36,180</b>

Illustrations showing how the five example returns are presented in table 3.12

Name of shareholder	Solely for the purpose of computing the tax on the shareholder's share of the partnership income										Taxed by each state at which tax was computed		
	Solely for the purpose of computing the tax on the shareholder's share of the partnership income	Partnership income					Total			Number of returns	Income reported in return	Income shown on return	
		Ordinary income	Capital gains	Capital losses	Total	Adjusted taxable income	As percent of—						
							Income	Income					
									(1)				(2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		

Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only

[illegible]

Example 2. —Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate

[illegible]

Example 3. — Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate

[illegible]

Example 4. — Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate

[illegible]

**Example 5. — Data Reported on Joint Return With Income Averaging**

[illegible]

#### Summary of Data Reported on Above Five Joint Returns

[illegible]



Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax  
 by Size of Adjusted Gross Income and by Type of Tax Computation

(Figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Returns With Regular Tax Computation Only</b>								
Total .....	64,815,142	671,361,129	22,451,421	106,377,592	42,363,721	84,753,513	170,089,648	127,567,236
Under \$5,000 .....	8,816,476	32,754,061	247,817	430,834	8,568,659	14,268,435	11,308,472	8,431,534
\$5,000 under \$10,000 .....	19,081,470	140,575,423	2,549,509	7,657,790	16,531,961	30,127,056	41,808,055	31,356,041
\$10,000 under \$15,000 .....	14,280,372	177,285,386	5,039,451	17,756,320	8,241,521	18,995,247	40,440,025	30,330,019
\$15,000 under \$20,000 .....	10,697,397	185,505,920	5,441,256	23,574,961	5,256,139	13,731,404	34,738,565	26,053,939
\$20,000 under \$50,000 .....	11,516,324	306,362,869	6,766,932	50,073,245	2,748,892	7,569,716	40,226,225	30,169,669
\$50,000 under \$100,000 .....	398,232	24,486,130	383,291	5,312,442	14,941	40,841	1,487,953	1,115,965
\$100,000 under \$200,000 .....	18,929	2,427,795	16,684	764,826	245	662	85,180	48,933
\$200,000 under \$500,000 .....	3,740	1,090,489	3,684	368,026	56	135	12,025	9,019
\$500,000 under \$1,000,000 .....	671	458,289	664	161,342	7	18	2,059	1,544
\$1,000,000 or more .....	331	715,025	331	277,804	—	—	1,059	794
<b>Returns With Income Averaging Tax Computation</b>								
Total .....	3,586,266	118,174,283	2,413,073	16,105,422	1,173,213	3,032,042	12,302,708	9,227,031
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	47,340	412,061	7,174	15,233	40,166	71,931	95,478	71,609
\$10,000 under \$15,000 .....	228,585	2,919,149	61,673	196,604	166,912	348,850	585,315	438,966
\$15,000 under \$20,000 .....	487,399	6,657,568	220,512	871,125	266,887	696,278	1,596,204	1,167,153
\$20,000 under \$50,000 .....	2,383,282	72,710,484	1,718,978	9,700,537	664,304	1,819,047	6,394,532	6,206,399
\$50,000 under \$100,000 .....	367,259	24,993,514	355,148	3,823,400	32,111	88,178	1,487,298	1,115,474
\$100,000 under \$200,000 .....	44,423	5,688,219	41,824	887,470	2,599	7,121	165,120	122,847
\$200,000 under \$500,000 .....	7,067	1,956,487	6,849	393,332	218	594	25,416	19,062
\$500,000 under \$1,000,000 .....	743	494,955	730	124,514	13	38	2,647	1,885
\$1,000,000 or more .....	188	341,836	185	83,207	3	7	689	517
<b>Returns With Maximum and Regular Tax Computation</b>								
Total .....	173,246	20,708,816	169,281	3,108,788	3,965	10,820	670,699	503,024
Under \$50,000 .....	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	88,365	7,162,488	85,584	1,029,135	2,781	7,414	335,433	251,575
\$100,000 under \$200,000 .....	71,340	9,344,081	70,268	1,448,319	1,072	2,900	298,289	214,717
\$200,000 under \$500,000 .....	11,763	3,207,861	11,661	484,443	102	279	44,305	33,229
\$500,000 under \$1,000,000 .....	637	543,802	631	82,010	6	17	3,045	2,284
\$1,000,000 or more .....	192	414,756	188	59,917	4	10	680	510
<b>Returns With Maximum and Alternative Tax Computation</b>								
Total .....	58,631	8,678,927	57,430	1,299,140	1,201	3,221	215,799	161,849
Under \$50,000 .....	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	21,199	1,810,122	20,441	250,750	758	1,993	75,354	56,516
\$100,000 under \$200,000 .....	28,745	3,832,926	28,348	574,961	397	1,103	109,643	81,492
\$200,000 under \$500,000 .....	7,743	2,163,758	7,704	333,299	39	108	28,338	21,254
\$500,000 under \$1,000,000 .....	746	484,320	739	77,083	7	18	2,710	2,033
\$1,000,000 or more .....	198	387,601	196	63,447	—	—	754	566
<b>Returns With Alternative Tax Computation Only</b>								
Total .....	83,467	10,221,451	78,202	1,920,602	5,265	13,730	254,308	193,799
Under \$20,000 .....	—	—	—	—	—	—	—	—
\$20,000 under \$50,000 .....	3,514	*170,883	*2,017	*11,077	*1,497	*3,503	*1,960	*2,985
\$50,000 under \$100,000 .....	51,521	3,869,405	48,207	554,701	3,314	6,901	159,324	119,501
\$100,000 under \$200,000 .....	21,102	2,797,455	20,720	545,846	382	1,058	71,083	53,312
\$200,000 under \$500,000 .....	5,876	1,704,284	5,812	424,508	64	167	19,195	14,396
\$500,000 under \$1,000,000 .....	1,015	690,264	1,011	175,484	4	11	3,372	2,529
\$1,000,000 or more .....	439	989,047	435	208,886	4	10	1,434	1,076

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax						
		Total	At regular rates		At maximum rate on earned income		At capital gains tax rate	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns With Regular Tax Computation Only								
Total .....	552,662,787	552,662,787	64,815,142	552,662,787	—	—	—	—
Under \$5,000 .....	9,553,438	9,553,438	8,816,476	9,553,438	—	—	—	—
\$5,000 under \$10,000 .....	71,434,535	71,434,535	19,081,470	71,434,535	—	—	—	—
\$10,000 under \$15,000 .....	110,203,801	110,203,801	14,280,972	110,203,801	—	—	—	—
\$15,000 under \$20,000 .....	121,945,616	121,945,616	10,697,397	121,945,616	—	—	—	—
\$20,000 under \$50,000 .....	218,449,980	218,449,980	11,516,924	218,449,980	—	—	—	—
\$50,000 under \$100,000 .....	18,016,882	18,016,882	398,232	18,016,882	—	—	—	—
\$100,000 under \$200,000 .....	1,613,414	1,613,414	16,929	1,613,414	—	—	—	—
\$200,000 under \$500,000 .....	713,310	713,310	3,740	713,310	—	—	—	—
\$500,000 under \$1,000,000 .....	295,384	295,384	671	295,384	—	—	—	—
\$1,000,000 or more .....	436,427	436,427	331	436,427	—	—	—	—
Returns With Income Averaging Tax Computation								
Total .....	89,809,788	85,629,619	3,586,286	85,629,619	—	—	—	—
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	253,288	231,908	47,340	231,908	—	—	—	—
\$10,000 under \$15,000 .....	1,934,709	1,801,566	228,585	1,801,566	—	—	—	—
\$15,000 under \$20,000 .....	5,923,012	5,667,264	487,389	5,667,264	—	—	—	—
\$20,000 under \$50,000 .....	54,902,510	52,673,155	2,383,282	52,673,155	—	—	—	—
\$50,000 under \$100,000 .....	18,966,463	18,893,414	387,259	18,893,414	—	—	—	—
\$100,000 under \$200,000 .....	4,658,781	4,337,453	44,423	4,337,453	—	—	—	—
\$200,000 under \$500,000 .....	1,543,499	1,431,726	7,067	1,431,726	—	—	—	—
\$500,000 under \$1,000,000 .....	366,451	343,186	743	343,186	—	—	—	—
\$1,000,000 or more .....	258,076	248,946	168	248,946	—	—	—	—
Returns With Maximum and Regular Tax Computation								
Total .....	17,086,384	17,086,384	173,246	10,611,006	173,246	6,475,378	—	—
Under \$50,000 .....	30,154	30,154	749	28,462	749	1,692	—	—
\$50,000 under \$100,000 .....	5,874,364	5,874,364	88,365	4,767,124	88,365	1,107,241	—	—
\$100,000 under \$200,000 .....	7,678,145	7,678,145	71,340	4,404,787	71,340	3,273,379	—	—
\$200,000 under \$500,000 .....	2,689,910	2,689,910	11,763	1,119,006	11,763	1,570,904	—	—
\$500,000 under \$1,000,000 .....	459,492	459,492	837	183,795	837	275,696	—	—
\$1,000,000 or more .....	354,318	354,318	192	107,853	192	246,466	—	—
Returns With Maximum and Alternative Tax Computation								
Total .....	7,214,716	7,214,716	58,631	4,354,546	58,631	2,499,199	58,631	360,977
Under \$50,000 .....	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	1,500,864	1,500,864	21,199	1,180,464	21,199	256,317	21,199	64,084
\$100,000 under \$200,000 .....	3,175,779	3,175,779	28,745	1,926,123	28,745	1,052,863	28,745	196,794
\$200,000 under \$500,000 .....	1,808,098	1,808,098	7,743	883,269	7,743	829,937	7,743	85,695
\$500,000 under \$1,000,000 .....	405,187	405,187	746	203,740	746	190,447	746	11,000
\$1,000,000 or more .....	323,788	323,788	198	150,951	198	169,636	198	3,202
Returns With Alternative Tax Computation Only								
Total .....	8,093,312	8,093,312	83,467	7,356,999	—	—	83,467	736,313
Under \$20,000 .....	—	—	—	—	—	—	—	—
\$20,000 under \$50,000 .....	153,228	153,228	3,514	147,963	—	—	3,514	5,248
\$50,000 under \$100,000 .....	3,186,303	3,186,303	51,521	2,855,068	—	—	51,521	331,238
\$100,000 under \$200,000 .....	2,191,239	2,191,239	21,102	1,825,357	—	—	21,102	271,902
\$200,000 under \$500,000 .....	1,265,226	1,265,226	5,876	1,165,600	—	—	5,876	99,628
\$500,000 under \$1,000,000 .....	512,240	512,240	1,015	482,931	—	—	1,015	19,308
\$1,000,000 or more .....	779,075	779,075	439	770,079	—	—	439	8,995

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Taxes by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

(Figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Lump-sum distributions not included in adjusted gross income		Income tax before credits, regular computation	Tax generated <sup>1</sup>	Tax savings over regular computation	Average tax savings (dollars)	Income tax before credits	
	Number of returns	Amount					Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Returns With Regular Tax Computation Only</b>								
Total .....	121,822	436,680	114,803,122	114,826,882	—	—	64,815,142	114,869,033
Under \$5,000 .....	2,984	10,462	1,440,940	1,444,378	—	—	8,816,476	1,445,754
5,000 under \$10,000 .....	14,809	18,127	12,188,039	12,198,832	—	—	19,881,470	12,200,124
10,000 under \$15,000 .....	32,200	77,208	20,345,096	20,351,291	—	—	14,280,972	20,357,054
15,000 under \$20,000 .....	29,009	116,285	23,730,515	23,734,993	—	—	10,897,397	23,747,225
20,000 under \$50,000 .....	39,059	161,417	49,438,845	49,438,498	—	—	11,516,924	49,451,797
50,000 under \$100,000 .....	3,323	44,853	6,024,054	6,023,755	—	—	398,232	6,029,271
100,000 under \$200,000 .....	206	5,682	733,631	733,541	—	—	18,929	735,221
200,000 under \$500,000 .....	120	1,630	413,165	413,162	—	—	3,740	414,306
500,000 under \$1,000,000 .....	**12	**1,018	190,432	190,425	—	—	671	190,741
1,000,000 or more .....	**	**	297,404	297,407	—	—	331	297,542
<b>Returns With Income Averaging Tax Computation</b>								
Total .....	15,146	81,074	25,687,141	23,953,776	1,733,365	483	3,586,286	23,964,164
Under \$5,000 .....	—	—	—	—	—	—	—	—
5,000 under \$10,000 .....	—	—	44,640	40,273	4,367	82	47,340	40,272
10,000 under \$15,000 .....	—	—	368,316	337,696	30,622	135	226,585	337,696
15,000 under \$20,000 .....	1,115	2,659	1,185,608	1,121,515	64,094	131	487,399	1,121,713
20,000 under \$50,000 .....	11,005	36,898	13,520,454	12,737,320	783,134	328	2,383,282	12,740,148
50,000 under \$100,000 .....	2,433	24,845	7,077,378	6,524,615	552,763	1,427	387,259	6,528,137
100,000 under \$200,000 .....	472	11,178	2,191,996	1,993,684	198,312	4,464	44,423	1,996,081
200,000 under \$500,000 .....	96	4,310	886,205	809,440	78,765	10,862	7,067	810,636
500,000 under \$1,000,000 .....	16	919	237,104	219,478	17,626	23,722	743	219,684
1,000,000 or more .....	7	265	175,436	169,755	5,682	30,222	188	169,807
<b>Returns With Maximum and Regular Tax Computation</b>								
Total .....	692	14,150	8,044,857	7,443,881	600,977	3,468	173,246	7,449,376
Under \$5,000 .....	—	—	10,884	10,801	*84	*111	*749	10,801
5,000 under \$10,000 .....	323	3,568	2,324,388	2,275,449	48,939	553	86,365	2,276,156
10,000 under \$20,000 .....	263	6,165	3,815,329	3,385,868	249,461	3,496	71,340	3,389,806
20,000 under \$50,000 .....	71	2,213	1,553,157	1,345,567	207,591	17,647	11,763	1,348,295
50,000 under \$100,000 .....	**15	**1,204	298,325	251,021	47,305	56,516	837	251,287
1,000,000 or more .....	**	**	242,779	195,174	47,598	247,907	192	195,232
<b>Returns With Maximum and Alternative Tax Computation</b>								
Total .....	606	13,382	3,648,705	3,353,496	295,212	5,035	58,631	3,355,928
Under \$5,000 .....	—	—	—	—	—	—	—	—
5,000 under \$10,000 .....	*231	*2,921	611,610	596,055	15,555	743	21,199	596,438
10,000 under \$20,000 .....	288	5,071	1,506,357	1,410,413	95,947	3,337	29,745	1,411,084
20,000 under \$50,000 .....	69	4,322	1,046,911	929,539	117,372	15,158	7,743	930,632
50,000 under \$100,000 .....	15	973	262,534	229,090	33,444	44,530	746	229,346
1,000,000 or more .....	3	95	221,094	186,399	32,695	185,124	198	186,429
<b>Returns With Alternative Tax Computation Only</b>								
Total .....	1,055	46,664	3,944,188	3,883,193	60,995	730	83,467	3,894,353
Under \$20,000 .....	—	—	—	—	—	—	—	—
20,000 under \$50,000 .....	—	—	57,741	57,433	*308	*67	*354	57,433
50,000 under \$100,000 .....	*116	*27,885	1,247,864	1,223,801	15,263	296	51,321	1,237,959
100,000 under \$200,000 .....	*123	*11,483	1,040,938	1,016,056	24,882	1,179	21,102	1,018,984
200,000 under \$500,000 .....	91	7,708	732,125	716,786	15,349	2,612	718,759	716,786
500,000 under \$1,000,000 .....	20	1,239	331,719	328,195	3,524	3,471	1,015	328,920
1,000,000 or more .....	5	349	535,792	532,122	1,869	3,802	439	532,296

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total credits		Additional tax for tax preferences		Number of returns	Total income tax			Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount		Amount	As a percent of—		
							Income subject to tax	Adjusted gross income	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Returns With Regular Tax Computation Only									
Total .....	64,815,142	10,815,225	87,579	304,031	60,538,358	104,257,840	18.9	12.0	1,722
Under \$5,000 .....	8,816,476	402,573	114	53	6,799,563	1,043,234	10.9	3.2	153
\$5,000 under \$10,000 .....	19,081,470	2,331,652	2,041	2,502	17,085,153	9,870,374	13.8	7.9	577
\$10,000 under \$15,000 .....	14,280,972	2,589,425	7,931	11,152	14,108,911	17,678,781	16.0	10.0	1,251
\$15,000 under \$20,000 .....	10,687,397	2,301,503	9,258	19,337	10,646,128	21,465,059	17.6	11.6	2,018
\$20,000 under \$50,000 .....	11,516,924	2,895,361	38,748	57,418	11,476,988	46,513,855	21.3	15.2	4,060
\$50,000 under \$100,000 .....	398,232	241,294	23,674	78,970	397,013	5,866,948	32.6	24.0	14,777
\$100,000 under \$200,000 .....	18,929	26,524	4,146	38,898	18,877	747,595	46.3	30.8	39,603
\$200,000 under \$500,000 .....	3,740	14,818	1,298	39,536	3,725	439,023	61.5	40.3	117,858
\$500,000 under \$1,000,000 .....	671	5,342	290	10,044	671	203,443	68.9	44.4	303,193
\$1,000,000 or more .....	331	6,733	179	38,119	330	328,928	75.4	46.0	996,750
Returns With Income Averaging Tax Computation									
Total .....	3,586,286	1,438,438	115,102	466,691	3,550,079	22,992,417	26.9	19.5	5,478
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	47,340	6,060	**1,340	**942	46,524	34,227	14.6	8.3	735
\$10,000 under \$15,000 .....	228,585	60,717	—	—	218,741	277,907	15.4	9.5	1,270
\$15,000 under \$20,000 .....	487,399	132,841	5,832	4,723	480,526	993,595	17.5	11.5	2,067
\$20,000 under \$50,000 .....	2,383,282	861,224	56,557	82,897	2,365,664	11,961,821	22.7	16.5	5,056
\$50,000 under \$100,000 .....	387,259	268,410	34,628	110,703	386,240	6,370,430	33.7	25.5	16,493
\$100,000 under \$200,000 .....	44,423	72,467	12,183	107,672	44,388	2,031,486	46.8	35.7	45,766
\$200,000 under \$500,000 .....	7,067	24,941	3,772	84,973	7,065	670,658	60.8	44.5	123,235
\$500,000 under \$1,000,000 .....	743	7,188	617	40,652	743	253,148	73.8	51.1	340,710
\$1,000,000 or more .....	188	4,590	173	33,928	188	199,145	79.7	58.3	1,059,283
Returns With Maximum and Regular Tax Computation									
Total .....	173,246	191,193	3,122	5,500	173,039	7,263,683	42.5	35.1	41,977
Under \$50,000 .....	749	281	—	—	749	10,520	34.9	29.4	14,045
\$50,000 under \$100,000 .....	88,365	66,598	1,202	1,810	88,335	2,211,368	37.8	30.9	25,033
\$100,000 under \$200,000 .....	71,340	67,653	1,640	2,723	71,167	3,284,676	42.6	35.2	46,154
\$200,000 under \$500,000 .....	11,763	23,782	257	774	11,761	1,323,286	49.2	41.3	112,514
\$500,000 under \$1,000,000 .....	837	6,080	**23	**192	835	243,384	52.0	44.8	291,477
\$1,000,000 or more .....	192	4,800	**	**	192	190,448	53.8	45.9	991,918
Returns With Maximum and Alternative Tax Computation									
Total .....	58,631	86,274	4,952	9,379	58,631	3,279,032	45.4	37.8	55,926
Under \$50,000 .....	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	21,199	17,784	893	1,271	21,199	579,924	38.8	32.0	27,356
\$100,000 under \$200,000 .....	28,745	30,833	3,053	4,280	28,745	1,384,531	43.6	36.1	48,163
\$200,000 under \$500,000 .....	7,743	19,566	809	2,922	7,743	913,967	50.5	42.2	118,037
\$500,000 under \$1,000,000 .....	746	5,867	18	563	746	224,082	55.3	46.3	300,250
\$1,000,000 or more .....	198	12,204	19	324	198	176,549	54.5	45.5	891,659
Returns With Alternative Tax Computation Only									
Total .....	83,467	101,327	20,615	129,023	83,332	3,922,049	46.5	38.4	47,065
Under \$20,000 .....	—	—	—	—	—	—	—	—	—
\$20,000 under \$50,000 .....	3,514	7,756	—	—	3,514	56,677	37.0	33.2	16,128
\$50,000 under \$100,000 .....	51,521	33,509	9,808	15,669	51,411	1,220,119	38.3	31.5	23,732
\$100,000 under \$200,000 .....	21,102	26,443	7,238	27,814	21,078	1,020,155	46.4	38.5	48,999
\$200,000 under \$500,000 .....	5,876	16,725	2,720	30,904	5,875	732,938	57.9	43.0	124,755
\$500,000 under \$1,000,000 .....	1,015	8,275	578	20,593	1,015	341,238	66.6	49.4	336,195
\$1,000,000 or more .....	439	15,619	271	34,243	439	550,922	70.7	55.7	1,254,947

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Figures in (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Income tax before credits, excluding tax from special computations.

NOTE: Detail may not add to total because of rounding.

Table 3.2—Returns With Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Lump-sum distributions from qualified retirement plans								Lump-sum distributions after death benefit exclusion							
	Adjusted gross income less deficit		Total		Capital gains portion		Ordinary income portion		Total		Capital gains portion		Ordinary income portion			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
<b>Total</b>	<b>146,225</b>	<b>3,452,872</b>	<b>146,225</b>	<b>1,215,861</b>	<b>68,743</b>	<b>605,586</b>	<b>146,225</b>	<b>810,275</b>	<b>146,225</b>	<b>1,207,525</b>	<b>68,743</b>	<b>604,284</b>	<b>146,225</b>	<b>603,241</b>		
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$50,000 under \$100,000	23,022	864,562	23,022	190,327	7,698	66,008	23,022	123,419	23,022	182,662	7,698	65,830	23,022	116,632		
\$100,000 under \$150,000	7,126	487,973	7,126	185,448	2,351	81,277	7,126	104,072	7,126	131,362	2,351	80,323	7,126	103,623		
\$150,000 under \$200,000	1,349	103,135	1,349	48,313	483	13,573	1,349	21,183	1,349	34,710	483	13,552	1,349	21,159		
\$200,000 under \$250,000	349	98,114	349	34,756	68	13,573	349	7,126	349	34,710	68	13,552	349	7,126		
\$250,000 under \$300,000	74	48,918	74	16,843	31	11,963	74	1,932	74	16,843	31	11,959	74	4,879		
\$300,000 under \$400,000	19	36,442	19	4,836	7	3,654	19	1,182	19	4,836	7	3,654	19	1,182		
\$400,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Size of adjusted gross income	Current actuarial value of annuities		Adjusted taxable lump-sum distribution value of annuities		Tentative tax on lump-sum distribution value of annuities		Tentative tax on actuarial value of annuities		Tentative tax on capital gains portion		Tentative tax on ordinary income portion		Tax carryover from prior year			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
<b>Total</b>	<b>*12</b>	<b>*12,697</b>	<b>146,225</b>	<b>1,220,132</b>	<b>146,225</b>	<b>145,203</b>	<b>*12</b>	<b>64,324</b>	<b>78,249</b>	<b>146,225</b>	<b>64,207</b>	<b>*41</b>	<b>*133</b>			
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$50,000 under \$100,000	*110	*11,002	23,022	182,862	23,022	16,987	—	7,981	6,986	23,022	9,981	*17	*19			
\$100,000 under \$150,000	76	491	7,126	196,100	7,126	33,891	6	474	4,818	7,126	14,727	*28	*124			
\$150,000 under \$200,000	19	103	1,349	53,319	1,349	12,528	6	437	4,818	1,349	13,726	*54	*124			
\$200,000 under \$250,000	7	36	349	12,596	349	3,717	6	317	4,818	349	7,126	*11	*43			
\$250,000 under \$300,000	7	15	74	16,838	74	2,249	6	317	4,818	74	1,443	*11	*43			
\$300,000 under \$400,000	—	—	19	4,836	19	2,249	6	317	4,818	19	1,902	—	—			
\$400,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—		

**Table 3.2—Returns With Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax computed from prior year tax on ordinary income portion		Tax from special income averaging		Income tax excluding tax from special income averaging		Income tax before credits		Income tax before credits, computed by ordinary method		Tax savings due to special income averaging	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
<b>Total</b>	141	64,166	138,121	640,924	16,872	705,110	146,225	146,225	873,996	144,811	168,892	
Under \$5,000	—	—	12,864	6,849	1,687	11,687	16,849	16,849	12,931	2,984	1,244	
\$5,000 under \$10,000	—	—	14,809	41,507	14,809	41,507	14,809	14,809	15,077	1,268	1,268	
\$10,000 under \$15,000	—	—	10,631	63,649	30,124	74,280	30,127	30,127	98,699	30,124	24,419	
\$15,000 under \$20,000	—	—	17,318	59,130	17,318	62,853	17,318	17,318	56,372	17,318	12,931	
\$20,000 under \$25,000	—	—	8,124	46,256	8,124	46,256	8,124	8,124	56,372	8,124	7,376	
\$25,000 under \$30,000	—	—	23,022	151,522	23,022	160,602	23,022	23,022	186,974	23,022	38,212	
\$30,000 under \$50,000	17	9,080	17,318	17,318	17,318	17,318	17,318	17,318	183,743	17,318	166,425	
\$50,000 under \$100,000	—	—	1,760	58,664	1,760	66,344	1,760	1,760	83,743	1,760	17,389	
\$100,000 under \$250,000	24	7,863	349	41,928	349	46,311	349	349	58,512	349	9,602	
\$250,000 under \$500,000	—	—	1,345	15,040	1,345	15,040	1,345	1,345	19,866	1,345	1,480	
\$500,000 under \$1,000,000	—	—	16	15,040	16	15,040	16	16	19,866	16	1,480	
\$1,000,000 or more	—	—	16	15,040	16	15,040	16	16	19,866	16	1,480	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Dollar may not add to total because of rounding.



**Table 3.3—Returns With Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

	Number of returns	Amount	Size of taxable income			
			\$38,000 under \$52,000		\$52,000 under \$70,000	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income	231,877	29,387,744	6,606	396,417	64,157	5,070,221
Earned income	231,877	27,411,902	6,606	416,726	64,157	5,336,213
Deductions from earned income	90,636	1,235,515	2,163	18,840	27,435	320,272
Earned net income	231,877	26,176,387	6,606	397,889	64,157	5,015,941
Taxable income	231,877	24,301,100	6,606	355,829	64,157	3,992,010
Earned taxable income						
Total	231,877	20,719,616	6,606	292,395	64,157	3,793,398
Subject to regular rates	231,877	11,745,040	6,606	251,028	64,157	3,284,246
Subject to maximum tax rate on earned income	231,877	8,974,576	6,606	41,367	64,157	528,152
Other taxable income						
Total	186,522	3,581,484	4,122	13,434	46,227	198,611
Tax preference offset	5,906	182,065	—	—	84	578
Capital gains offset	2,566	25,438	286	363	2,078	3,392
Unearned taxable income	184,067	3,373,961	4,122	13,071	45,866	194,641
Subject to regular rates	179,479	3,220,513	3,836	12,811	44,150	170,758
Subject to capital gains rates	58,631	360,971	322	623	10,282	27,844
Tax generated:						
At all rates	231,877	10,797,376	6,606	115,038	64,157	1,504,887
At regular rates						
Total	231,877	6,130,060	6,606	94,045	64,157	1,226,480
On earned taxable income	231,877	4,075,782	6,606	86,649	64,157	1,133,255
On other taxable income	179,479	2,054,278	3,836	7,396	44,150	83,225
At capital gains rate	58,631	180,473	322	311	10,282	13,819
At maximum rate on earned income	231,877	4,487,230	6,606	20,661	64,157	264,560

	Size of taxable income—Continued					
	\$70,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income	63,703	8,526,912	63,664	9,895,156	13,747	5,458,037
Earned income	63,703	8,314,637	63,664	9,116,824	13,747	4,227,096
Deductions from earned income	33,552	394,099	23,002	348,578	4,484	153,726
Earned net income	63,703	7,920,538	63,664	8,768,246	13,747	4,073,772
Taxable income	63,703	6,957,207	63,664	8,351,901	13,747	4,684,153
Earned taxable income						
Total	63,703	6,280,964	63,664	7,061,429	13,747	3,291,430
Subject to regular rates	63,703	4,270,236	63,664	3,287,202	13,747	792,328
Subject to maximum tax rate on earned income	63,703	2,010,728	63,664	3,804,227	13,747	2,589,102
Other taxable income						
Total	69,374	676,243	54,454	1,290,472	12,345	1,402,723
Tax preference offset	944	7,427	3,165	51,268	2,703	122,772
Capital gains offset	3,139	11,157	1,711	7,660	372	2,666
Unearned taxable income	66,673	657,659	53,519	1,231,325	11,857	1,277,285
Subject to regular rates	66,445	575,135	52,941	1,129,231	12,107	1,332,567
Subject to capital gains rates	22,315	101,107	19,889	161,241	5,823	70,156
Tax generated:						
At all rates	63,703	2,865,896	63,664	3,820,927	13,747	2,490,628
At regular rates						
Total	63,703	1,810,180	63,664	1,838,263	13,747	1,161,091
On earned taxable income	63,703	1,481,497	63,664	1,130,574	13,747	243,807
On other taxable income	66,445	328,683	52,941	707,689	12,107	817,284
At capital gains rate	22,315	50,549	19,889	80,617	5,823	35,077
At maximum rate on earned income	63,703	1,005,343	63,664	1,902,096	13,747	1,294,548

\* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns <sup>1</sup>	Returns with regular tax computation rates only <sup>2</sup>							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
				Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b> .....	6,061,194	5,277,143	16,351,286	43,626	173,544	445,884	792,405	141,777	569,411
Under \$5,000 .....	840,321	277,515	236,239	*269	*788	13,263	11,589	*496	*1,57
\$5,000 under \$10,000 .....	1,020,253	953,875	1,219,130	*3,864	*2,324	50,565	36,489	11,611	7,39
\$10,000 under \$15,000 .....	946,414	934,196	1,737,969	*4,308	*11,084	48,656	56,290	19,310	42,35
\$15,000 under \$20,000 .....	851,736	829,016	1,801,397	5,021	7,746	86,711	84,129	17,425	29,13
\$20,000 under \$25,000 .....	647,385	645,586	1,403,796	4,129	7,104	64,822	61,319	18,325	30,91
\$25,000 under \$30,000 .....	496,180	494,197	1,307,904	4,938	5,455	54,982	57,255	10,661	10,26
\$30,000 under \$50,000 .....	820,874	813,727	3,165,780	11,876	61,198	91,402	184,137	33,570	80,32
\$50,000 under \$100,000 .....	354,955	281,348	2,438,037	7,516	43,242	44,577	159,603	23,939	162,34
\$100,000 under \$200,000 .....	86,867	38,653	1,199,221	1,711	13,484	8,933	85,902	4,574	61,83
\$200,000 under \$500,000 .....	21,433	7,705	676,112	382	9,261	1,709	32,272	1,465	67,89
\$500,000 under \$1,000,000 .....	2,765	979	421,875	78	6,992	223	11,309	270	20,62
\$1,000,000 or more .....	989	346	543,628	33	4,866	81	12,111	121	14,76

Size of adjusted gross income	Returns with regular tax computation rates only—Continued								
	Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss		
	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Number of returns		Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>Total</b> .....	110,627	521,407	5,113,560	31,803,600	36,767	58,313	5,113,560	31,234,38	
Under \$5,000 .....	—	—	267,506	452,492	*3,253	*806	267,506	450,91	
\$5,000 under \$10,000 .....	8,372	9,381	943,516	2,374,283	*3,601	*802	943,516	2,366,86	
\$10,000 under \$15,000 .....	14,172	37,997	912,187	3,408,590	*2,169	*1,439	912,187	3,366,23	
\$15,000 under \$20,000 .....	10,796	27,106	803,399	3,474,588	4,707	5,460	803,399	3,445,45	
\$20,000 under \$25,000 .....	17,137	57,165	616,506	2,722,967	5,428	3,551	616,506	2,682,05	
\$25,000 under \$30,000 .....	7,040	27,486	469,819	2,521,928	4,727	5,184	469,819	2,511,66	
\$30,000 under \$50,000 .....	27,560	151,129	787,099	6,064,881	9,069	10,635	787,099	5,984,55	
\$50,000 under \$100,000 .....	20,801	114,060	269,629	4,714,942	4,783	12,667	269,629	4,362,50	
\$100,000 under \$200,000 .....	3,938	44,681	35,387	2,524,459	1,747	7,995	35,387	2,242,62	
\$200,000 under \$500,000 .....	820	29,333	7,247	1,784,000	272	4,214	7,247	1,696,10	
\$500,000 under \$1,000,000 .....	149	13,470	940	848,400	27	3,324	940	827,77	
\$1,000,000 or more .....	52	5,569	355	1,092,270	7	2,036	355	1,061,50	

Size of adjusted gross income	Returns with regular tax computation rates only—Continued								
	Lump-sum distributions, capital gains portion		Income subject to tax		Income tax before credits		Additional tax for tax preferences		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
<b>Total</b> .....	53,005	504,847	5,277,143	81,519,274	5,277,143	21,572,921	186,409	712,93	
Under \$5,000 .....	—	—	277,515	311,879	277,515	47,319	*14	*5	
\$5,000 under \$10,000 .....	*3,938	*1,868	953,875	3,068,180	953,875	505,966	1,843	2,31	
\$10,000 under \$15,000 .....	11,745	47,448	934,196	6,954,732	934,196	1,272,094	9,284	12,09	
\$15,000 under \$20,000 .....	17,439	157,869	829,016	9,980,390	829,016	1,848,938	12,455	23,57	
\$20,000 under \$25,000 .....	6,606	68,707	645,586	10,028,626	645,586	2,114,637	16,763	15,54	
\$25,000 under \$30,000 .....	*3,963	*71,204	494,197	9,753,881	494,197	2,217,157	15,215	18,47	
\$30,000 under \$50,000 .....	7,439	66,390	813,727	22,503,863	813,727	5,696,969	56,327	98,74	
\$50,000 under \$100,000 .....	1,589	68,877	281,348	13,299,475	281,348	4,542,045	53,711	174,14	
\$100,000 under \$200,000 .....	232	11,896	38,653	3,742,044	38,653	1,684,426	14,372	132,68	
\$200,000 under \$500,000 .....	41	6,727	7,705	1,557,841	7,705	848,869	4,364	110,35	
\$500,000 under \$1,000,000 .....	10	3,528	979	453,711	979	283,347	776	54,37	
\$1,000,000 or more .....	3	333	346	465,898	346	311,334	305	68,61	

Footnotes at end of table

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of returns	Net gain from sales of capital assets	Returns with alternative tax computation <sup>a</sup>									
			Short-term capital gains and losses						Long-term capital gains and losses			
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		
Total .....	142,098	2,045,843	4,443	34,519	18,738	82,926	16,818	122,510	15,101	134,410		
Under \$5,000 .....	—	—	—	—	—	—	—	—	—	—		
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—		
\$10,000 under \$15,000 .....	—	—	—	—	—	—	—	—	—	—		
\$15,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—		
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—		
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—		
\$30,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—		
\$50,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—	—		
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	—		
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—		
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—		
	3,514	5,283	—	—	292	38	67	116	—	—		
\$5,000 under \$10,000 .....	72,720	428,443	1,510	10,884	8,417	10,309	6,797	18,741	7,455	40,590		
\$10,000 under \$15,000 .....	49,847	628,672	2,093	14,408	7,170	32,950	6,860	57,392	5,369	44,795		
\$15,000 under \$20,000 .....	13,619	453,235	684	5,808	2,334	25,205	2,572	31,740	1,936	32,410		
\$20,000 under \$25,000 .....	1,781	200,405	108	1,841	375	7,767	371	7,402	257	9,630		
\$25,000 under \$30,000 .....	637	329,805	39	1,578	150	6,657	181	7,119	84	6,985		

Size of adjusted gross income	Number of returns	Amount	Long-term gains from certain binding contracts, distributions, and installment sales	Net long-term gain (after carryover)	Returns with alternative tax computation—Continued						Number of returns	Amount	
					Net long-term capital gain in excess of any short-term capital loss				Lump-sum distributions capital gains portion				
					Total	Amount excluded <sup>b</sup>	50 percent rate	Amount subject to tax at—		Number of returns			Amount
								Regular rates <sup>c</sup>					
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)			
Total .....	1,803	19,241	4,048,347	3,925,836	1,962,918	1,097,284	17,493	865,635	637	35,544			
Under \$5,000 .....	—	—	—	—	—	—	—	—	—	—			
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—			
\$10,000 under \$15,000 .....	—	—	—	—	—	—	—	—	—	—			
\$15,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—			
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—			
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—			
\$30,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—			
\$50,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—	—			
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	—			
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	—			
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—			
	919	6,300	855,010	836,268	418,134	395,319	3,437	22,815	442	9,889			
\$5,000 under \$10,000 .....	707	9,859	1,248,637	1,191,445	595,722	468,696	7,823	127,027	1,133	7,121			
\$10,000 under \$15,000 .....	150	2,359	887,800	856,059	428,030	185,518	4,820	242,512	40	6,801			
\$15,000 under \$20,000 .....	17	315	392,678	385,276	192,638	30,309	995	162,329	18	8,412			
\$20,000 under \$25,000 .....	10	408	553,416	546,298	323,149	12,197	418	310,952	4	3,321			

Size of adjusted gross income	Taxable income	At regular rates	At maximum rate on earned income	At capital gains tax rate	Returns with alternative tax computation—Continued		Additional tax for tax preferences	
					Income subject to tax		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total .....	15,308,027	11,711,545	2,499,200	1,097,284	142,098	7,250,282	25,467	138,403
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	—	—	—	—	—	—	—	—
\$15,000 under \$20,000 .....	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—
\$30,000 under \$50,000 .....	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—
	1,152,228	1,147,983	—	5,245	5,514	57,433	—	—
\$5,000 under \$10,000 .....	4,987,167	4,035,531	256,317	395,319	72,720	1,834,397	10,701	16,939
\$10,000 under \$15,000 .....	5,373,018	3,851,459	1,052,863	468,696	49,847	2,430,068	10,291	31,894
\$15,000 under \$20,000 .....	3,074,324	2,058,670	829,937	185,518	13,619	1,649,391	3,529	33,826
\$20,000 under \$25,000 .....	917,427	696,672	190,447	30,309	1,761	558,266	656	21,176
\$25,000 under \$30,000 .....	1,102,863	921,030	169,636	12,197	637	720,727	290	34,568

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>b</sup>Includes returns with no tax computations; these returns were excluded from all subsequent columns.

<sup>c</sup>Excludes returns with income averaging and returns with maximum tax on earned income not also having an alternative tax computation.

<sup>d</sup>Includes those returns with maximum tax on earned income also having an alternative tax computation.

<sup>e</sup>One-half excess net long-term capital gains.

<sup>f</sup>Capital gains taxed at upper rates.

NOTE: Detail may not add to total because of rounding.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns			Returns with no total income tax			Returns with total income tax		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b>	<b>84,670,369</b>	<b>1,053,895,686</b>	<b>141,801,466</b>	<b>20,429,022</b>	<b>49,448,979</b>	<b>64,421,367</b>	<b>1,004,445,709</b>	<b>141,801,466</b>	
No adjusted gross income	546,763	—6,910,119	38,331	540,217	—6,483,704	6,546	—426,416	38,331	
\$1 under \$1,000	4,249,194	2,427,174	1,059	4,248,818	2,428,901	*376	*272	*1,059	
\$1,000 under \$2,000	5,244,990	7,780,836	4,429	5,180,527	7,666,656	64,463	93,960	4,429	
\$2,000 under \$3,000	5,031,575	12,572,760	33,491	3,917,728	9,455,380	1,113,847	3,117,870	33,491	
\$3,000 under \$4,000	4,531,521	15,885,379	331,048	1,695,369	5,002,662	2,636,152	9,082,517	331,048	
\$4,000 under \$5,000	4,331,708	19,541,497	677,754	1,544,804	6,960,246	2,766,904	12,581,251	677,754	
\$5,000 under \$6,000	4,634,358	25,392,773	1,170,549	1,327,658	7,244,705	3,306,700	18,148,068	1,170,549	
\$6,000 under \$7,000	4,265,839	27,688,054	1,540,608	767,752	4,534,710	3,498,087	22,753,344	1,540,608	
\$7,000 under \$8,000	3,946,419	29,589,451	2,014,429	351,161	2,602,684	3,595,258	26,986,767	2,014,429	
\$8,000 under \$9,000	3,679,057	31,248,420	2,460,698	198,803	1,690,588	3,480,254	29,557,632	2,460,698	
\$9,000 under \$10,000	3,367,283	31,937,640	2,723,580	112,093	1,061,780	3,255,190	30,875,860	2,723,580	
\$10,000 under \$11,000	3,219,533	33,765,374	3,043,193	82,362	863,940	3,137,171	32,921,434	3,043,193	
\$11,000 under \$12,000	2,915,971	33,515,802	3,215,435	46,667	541,443	2,669,104	32,974,360	3,215,435	
\$12,000 under \$13,000	2,927,598	36,584,869	3,806,107	38,943	484,614	2,888,655	36,100,256	3,806,107	
\$13,000 under \$14,000	2,752,510	37,202,225	3,868,885	33,026	443,654	2,724,474	36,753,571	3,868,885	
\$14,000 under \$15,000	2,730,708	39,599,265	4,225,985	21,241	306,587	2,709,497	36,292,699	4,225,985	
\$15,000 under \$20,000	11,197,191	194,184,453	22,660,697	70,151	1,204,506	11,127,400	182,879,947	22,660,697	
\$20,000 under \$25,000	6,649,622	147,891,145	18,713,953	31,095	683,772	6,618,527	147,207,373	18,713,953	
\$25,000 under \$30,000	3,629,532	98,784,260	14,618,658	17,107	475,341	3,612,425	98,306,939	14,618,658	
\$30,000 under \$50,000	3,639,050	132,693,293	24,117,607	19,550	701,681	3,618,500	132,191,711	24,117,607	
\$50,000 under \$100,000	948,034	62,415,723	16,256,779	3,190	195,259	944,654	62,220,465	16,256,779	
\$100,000 under \$200,000	185,142	24,173,611	8,476,194	492	63,087	184,650	24,116,534	8,476,194	
\$200,000 under \$500,000	36,357	10,171,285	4,285,569	492	6,171	36,297	10,154,194	4,285,569	
\$500,000 under \$1,000,000	4,047	2,684,559	1,268,055	*8	*16	*11	*55,544	*1,268,055	
\$1,000,000 or more	1,357	2,866,017	1,447,072	**	**	**	**	**	
All returns, summary:									
Under \$5,000	23,935,751	51,277,317	1,086,711	17,127,483	25,328,342	6,808,288	25,348,974	1,086,711	
\$5,000 under \$10,000	19,862,986	145,896,338	6,909,865	2,757,467	17,534,467	17,135,489	126,221,871	6,909,865	
\$10,000 under \$15,000	14,551,350	180,687,556	17,959,309	222,448	2,640,237	14,328,901	178,047,319	17,959,309	
\$15,000 or more	26,290,332	676,074,476	112,845,584	141,643	3,346,933	26,148,669	672,727,543	112,845,584	

Size of adjusted gross income	\$1 under \$50			\$50 under \$100			\$100 under \$200		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>Total</b>	<b>2,082,173</b>	<b>8,940,426</b>	<b>48,523</b>	<b>1,724,256</b>	<b>8,236,460</b>	<b>120,708</b>	<b>3,197,578</b>	<b>16,987,124</b>	<b>478,604</b>
No adjusted gross income	*102	*8,256	*4	*36	*1,267	*2	335	—13,379	55
\$1 under \$1,000	30,775	27,104	675	*15,364	*23,104	*960	*18,175	*33,125	*2,189
\$1,000 under \$2,000	1,023,285	2,884,997	20,812	25,109	64,448	1,804	46,907	120,094	6,054
\$2,000 under \$3,000	289,291	978,058	8,386	948,779	3,117,141	70,000	1,500,641	5,560,369	225,145
\$3,000 under \$4,000	166,600	741,670	3,814	166,383	743,073	12,957	284,784	1,295,781	40,899
\$4,000 under \$5,000	186,341	1,020,137	4,328	131,013	771,193	9,134	354,342	1,917,568	53,659
\$5,000 under \$6,000	163,464	1,050,177	4,211	181,405	1,168,275	14,003	369,257	2,429,380	55,766
\$6,000 under \$7,000	66,312	483,934	1,642	115,589	857,986	9,180	263,206	1,859,854	40,198
\$7,000 under \$8,000	53,967	457,189	1,346	50,929	437,447	3,701	122,790	1,044,677	18,999
\$8,000 under \$9,000	27,964	261,025	641	22,679	218,486	1,820	67,615	638,647	14,462
\$9,000 under \$10,000	25,286	284,026	544	21,168	223,044	1,704	54,878	576,345	8,231
\$10,000 under \$12,000	12,261	125,357	320	12,357	154,875	1,078	27,827	219,482	4,065
\$12,000 under \$13,000	10,032	125,306	189	9,587	120,018	744	14,076	176,535	2,148
\$13,000 under \$14,000	3,455	45,828	69	5,199	69,173	368	14,102	190,739	2,088
\$14,000 under \$15,000	*1,190	*75,542	*144	4,305	63,181	293	5,454	136,669	1,480
\$15,000 under \$20,000	11,144	191,576	544	8,870	152,134	721	15,427	260,205	2,219
\$20,000 under \$25,000	*4,554	*197,540	*119	*3,077	*97,540	*218	*43,025	*43,025	*321
\$25,000 under \$30,000	*376	*10,626	*14	*398	*10,527	*33	*2,976	*77,471	*541
\$30,000 under \$50,000	*1,693	*58,803	*71	*458	*15,404	*29	*309	*11,003	*45
\$50,000 under \$100,000	**1	*5,061	**1	*117	*9,479	*7	**3	*23,870	*59
\$100,000 under \$200,000	**	**	**	*24	*4,187	*12	**9	*1,136	**1
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under \$5,000	15,103,053	4,634,043	34,694	1,555,671	3,946,498	85,743	1,858,642	6,996,011	274,342
\$5,000 under \$10,000	498,048	3,292,472	12,167	501,615	3,400,398	37,837	1,197,210	6,178,426	183,085
\$10,000 under \$15,000	56,224	550,125	33,826	550,125	636,290	4,296	120,137	1,299,779	17,993
\$15,000 or more	17,946	363,731	406	12,944	259,271	1,010	21,389	422,979	3,185

Footnotes at end of table

**Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Size of total income tax—Continued								
	\$200 under \$300			\$300 under \$400			\$400 under \$500		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>Total</b> .....	2,775,731	16,736,650	689,982	2,847,928	18,963,539	999,740	2,842,633	19,299,951	1,186,143
No adjusted gross income	136	*—6,339	*33	151	*—8,647	*18	317	—6,684	151
\$1 under \$1,000	—	—	—	*276	*237	*18	—	—	—
\$1,000 under \$2,000	—	—	—	**	—	**	—	—	—
\$2,000 under \$3,000	16,516	*47,758	*4,380	11,965	*42,998	*4,264	*8,955	*34,125	*4,054
\$3,000 under \$4,000	67,250	245,750	16,571	81,648	236,109	13,081	294,368	2,488,661	23,325
\$4,000 under \$5,000	1,299,550	5,643,391	320,830	1,156,556	4,996,526	55,278	186,501	1,878,103	91,214
\$5,000 under \$6,000	327,766	1,812,230	81,985	675,648	3,545,245	250,820	1,105,273	6,055,148	492,225
\$6,000 under \$7,000	266,517	1,721,930	67,732	386,300	2,492,964	133,323	296,196	1,942,140	129,577
\$7,000 under \$8,000	333,352	2,495,072	81,718	321,324	2,434,670	113,081	369,911	2,764,569	169,539
\$8,000 under \$9,000	164,201	1,408,835	42,321	236,109	1,388,499	83,446	294,368	2,488,661	132,325
\$9,000 under \$10,000	116,834	1,108,464	28,838	158,034	1,496,526	55,278	186,501	1,878,103	91,214
\$10,000 under \$11,000	72,877	766,330	18,362	84,357	877,257	28,542	126,546	1,325,241	57,770
\$11,000 under \$12,000	44,892	516,137	11,217	48,475	556,890	17,216	70,804	812,803	32,099
\$12,000 under \$13,000	22,995	285,105	5,583	41,860	521,113	14,646	45,197	567,140	20,558
\$13,000 under \$14,000	11,078	151,029	2,754	19,444	261,948	6,959	22,403	299,440	10,146
\$14,000 under \$15,000	9,729	140,641	15,856	229,246	5,436	14,022	22,095	322,095	6,449
\$15,000 under \$20,000	16,093	271,467	4,016	29,593	476,800	10,420	26,742	440,442	12,098
\$20,000 under \$25,000	945	21,551	243	*3,252	*68,774	*1,151	4,116	87,465	1,442
\$25,000 under \$30,000	1,961	56,083	528	*2,032	*56,084	*744	*2,564	*67,248	*1,773
\$30,000 under \$50,000	726	26,845	179	556	21,423	193	1,638	70,391	769
\$50,000 under \$100,000	*287	*21,155	*68	*144	*7,901	*53	*231	*14,158	*100
\$100,000 under \$200,000	*26	*3,503	*18	*4	*454	*1	*41	*4,902	*17
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	1,385,452	5,930,500	341,914	823,940	3,927,744	277,231	64,088	276,707	28,121
Under \$5,000	1,238,670	8,546,531	302,594	1,778,415	11,951,905	635,348	2,864,239	15,128,620	1,014,880
\$5,000 under \$10,000	181,571	1,853,216	40,433	209,952	2,446,455	74,000	278,972	3,207,019	127,022
\$10,000 under \$15,000	20,038	400,606	5,041	35,581	631,437	12,563	35,334	684,633	16,119
\$15,000 or more	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Size of total income tax—Continued								
	\$500 under \$600			\$600 under \$700			\$700 under \$800		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Total</b> .....	2,626,648	20,827,158	1,440,806	2,399,509	20,146,120	1,500,491	2,312,734	21,682,428	1,733,174
No adjusted gross income	116	*—9,161	*63	*212	*—3,948	*147	*13	*—6,470	*10
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	*2,984	*12,265	*1,504	—	—	—	—	—	—
\$5,000 under \$6,000	488,389	2,848,346	253,661	37,657	220,578	23,902	158,649	1,090,146	114,105
\$6,000 under \$7,000	795,223	5,010,986	447,672	864,120	5,732,182	558,772	1,393,141	5,583,295	433,891
\$7,000 under \$8,000	358,979	2,718,803	197,427	169,068	1,428,127	122,233	752,559	3,483,774	568,977
\$8,000 under \$9,000	307,457	2,818,908	168,576	333,508	2,817,915	215,867	363,083	3,104,772	270,255
\$9,000 under \$10,000	220,404	2,080,089	121,432	281,394	2,660,796	164,808	335,572	3,186,206	251,843
\$10,000 under \$11,000	160,699	1,681,358	88,804	255,441	2,672,862	167,128	236,550	2,464,743	177,116
\$11,000 under \$12,000	113,272	1,291,001	62,505	127,637	1,459,146	83,869	139,141	1,553,295	103,891
\$12,000 under \$13,000	72,111	894,054	40,135	86,356	1,106,179	57,743	137,712	1,712,388	103,684
\$13,000 under \$14,000	39,690	535,307	21,924	46,701	628,820	30,241	64,831	872,325	48,846
\$14,000 under \$15,000	22,392	323,050	12,302	23,217	336,249	15,261	39,979	577,921	30,265
\$15,000 under \$20,000	37,827	635,618	20,828	53,379	884,157	34,911	70,789	1,203,757	53,681
\$20,000 under \$25,000	4,199	93,404	2,227	8,172	181,904	5,363	5,501	119,224	4,213
\$25,000 under \$30,000	*2,196	*58,869	*1,161	*246	*5,684	*158	6,041	167,868	4,550
\$30,000 under \$50,000	453	17,611	247	398	14,054	247	2,067	74,551	1,556
\$50,000 under \$100,000	*231	*14,821	*127	*30	*1,800	*19	*242	*16,106	*178
\$100,000 under \$200,000	**25	**3,209	**13	**3	**656	**2	—	—	—
\$200,000 under \$500,000	**	**	**	**	**	**	**	**	**
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	3,100	*3,124	*1,567	*212	*—3,948	*147	*13	*—6,470	*10
Under \$5,000	2,170,452	15,276,732	1,188,768	1,705,747	12,859,558	1,105,401	1,609,863	12,864,896	1,205,180
\$5,000 under \$10,000	408,165	4,723,710	225,667	541,352	6,203,296	354,242	618,213	7,240,871	463,801
\$10,000 under \$15,000	44,301	823,533	24,602	82,198	1,090,255	40,700	84,645	1,563,129	94,181
\$15,000 or more	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued								
	\$800 under \$900			\$900 under \$1,000			\$1,000 under \$1,250		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total .....	2,158,975	21,485,544	1,831,066	2,286,326	23,955,325	2,169,999	4,961,613	99,385,734	5,577,896
No adjusted gross income	74	*-3,274	*65	450	-15,723	431	829	-13,657	946
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	1,248	*3,969	*1,098	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	199	*1,125	*237
\$6,000 under \$7,000	16,494	112,556	13,576	—	—	—	—	—	—
\$7,000 under \$8,000	716,583	5,500,273	807,527	90,708	711,943	83,145	17,379	135,567	18,658
\$8,000 under \$9,000	188,340	1,610,000	159,888	796,469	6,528,185	748,753	575,718	5,023,846	610,614
\$9,000 under \$10,000	341,081	3,236,580	287,691	266,760	2,550,884	251,469	876,264	8,222,491	1,015,811
\$10,000 under \$11,000	298,006	3,120,016	252,557	369,638	3,875,866	351,973	486,732	5,123,364	535,317
\$11,000 under \$12,000	225,180	2,576,603	191,697	241,948	2,775,389	220,224	762,038	8,751,462	849,644
\$12,000 under \$13,000	130,239	1,626,538	111,638	191,325	2,386,627	180,338	683,748	6,845,851	782,324
\$13,000 under \$14,000	86,351	1,191,835	74,675	124,627	1,677,721	118,697	547,447	7,383,841	823,196
\$14,000 under \$15,000	46,512	670,331	39,569	81,736	1,186,151	77,825	372,733	5,404,719	426,728
\$15,000 under \$20,000	94,442	1,553,701	80,444	120,718	1,991,327	114,845	575,762	5,972,581	657,170
\$20,000 under \$25,000	10,347	223,703	8,894	11,188	242,690	10,687	41,798	895,706	46,861
\$25,000 under \$30,000	*1,777	*50,637	*1,496	*349	*9,732	*338	7,530	197,688	8,794
\$30,000 under \$50,000	282	11,114	244	466	17,732	432	1,136	42,579	1,270
\$50,000 under \$100,000	*6	*362	*5	*251	*15,170	*241	263	15,104	301
\$100,000 under \$200,000	—	—	—	*3	*1,631	*3	*34	*3,667	*38
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under \$5,000	1,322	*985	*1,163	450	-15,723	431	829	-13,657	946
\$5,000 under \$10,000	1,262,498	10,459,410	1,068,661	1,443,937	9,791,013	1,083,365	1,469,560	13,383,020	1,645,320
\$10,000 under \$15,000	788,301	9,185,923	670,137	1,008,374	11,901,754	959,658	2,862,696	35,289,237	3,217,199
\$15,000 or more	106,854	1,839,517	91,084	132,965	2,278,282	126,546	628,528	10,777,324	714,434

Size of adjusted gross income	Size of total income tax—Continued								
	\$1,250 under \$1,500			\$1,500 under \$1,750			\$1,750 under \$2,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total .....	4,284,966	57,494,336	5,888,503	3,863,171	56,930,823	6,271,000	3,595,080	57,972,024	6,730,962
No adjusted gross income	405	-13,826	557	196	-10,069	317	9	-1,834	17
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	18	*101	*34
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	159	*1,296	*307
\$8,000 under \$9,000	320,790	*28,679	*4,333	1,124	*1,224	*169	—	—	—
\$9,000 under \$10,000	742,718	7,740,799	1,040,629	195,482	2,116,682	300,617	6,243	*67,909	*11,493
\$10,000 under \$11,000	305,771	3,539,262	412,770	698,420	8,049,257	814,937	28,744	330,259	53,334
\$11,000 under \$12,000	654,581	8,212,794	895,412	225,190	2,816,854	364,877	530,361	6,636,448	979,013
\$12,000 under \$13,000	589,533	7,971,082	809,172	514,310	6,955,173	823,431	248,748	3,313,403	474,861
\$13,000 under \$14,000	616,870	8,937,125	853,010	560,625	8,114,709	911,439	404,972	5,911,899	742,087
\$14,000 under \$15,000	972,549	16,102,661	1,347,383	1,502,187	25,182,403	2,455,971	2,122,375	36,075,293	3,991,995
\$15,000 under \$20,000	63,786	1,376,464	88,534	151,143	3,225,925	248,004	227,338	4,889,693	428,786
\$20,000 under \$25,000	8,552	226,345	11,589	11,263	301,651	16,363	457,811	457,811	32,161
\$25,000 under \$30,000	5,477	186,099	7,573	3,243	117,253	5,265	8,395	274,902	15,726
\$30,000 under \$50,000	356	20,075	488	*983	*59,048	*1,586	*639	*35,297	*1,188
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	*71	*8,810	*98	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	*5	*1,073	*8	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under \$5,000	405	-13,826	557	196	-10,069	317	9	-1,834	17
\$5,000 under \$10,000	324,197	3,176,636	421,277	1,124	*1,224	*169	*177	*1,337	*341
\$10,000 under \$15,000	2,909,573	36,401,072	4,010,993	2,194,027	28,052,675	3,541,297	1,219,066	16,259,955	2,260,790
\$15,000 or more	1,950,791	17,930,454	1,455,674	1,666,824	28,986,993	2,723,196	2,375,828	41,712,566	4,469,836

Footnotes at end of table



Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Size of total income tax—Continued								
	\$2,000 under \$2,500			\$2,500 under \$3,000			\$3,000 under \$4,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
<b>Total</b> .....	5,262,739	95,224,935	11,770,407	3,764,456	77,604,073	10,332,324	4,706,219	111,586,155	16,256,437
No adjusted gross income	321	—13,387	740	381	—17,456	1,123	545	—22,713	1,624
\$1 under \$1,000	9,154	106,518	19,197	—	—	—	—	—	—
\$1,000 under \$2,000	1,125	*149	*269	—	—	—	—	—	—
\$2,000 under \$3,000	**7	*19	*415	—	—	—	**23	*114	*83
\$3,000 under \$4,000	—	—	—	**17	*91	*45	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	**	**	**	—	—	—	—	—	—
\$6,000 under \$7,000	**126	**767	*300	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	**	**	**
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	*493	*5,021	*1,057	—	—	—	—	—	—
\$11,000 under \$12,000	9,154	106,518	19,197	**	**	**	—	—	—
\$12,000 under \$13,000	21,454	266,839	45,666	—	—	—	—	—	—
\$13,000 under \$14,000	366,350	4,981,075	766,930	16,533	277,382	43,551	*346	*4,717	*1,368
\$14,000 under \$15,000	456,963	6,619,859	1,029,776	16,640	285,751	54,377	*5,214	*76,842	*16,116
\$15,000 under \$20,000	3,257,808	57,745,291	7,280,290	1,823,129	29,484,170	4,401,224	572,805	10,527,531	1,822,356
\$20,000 under \$25,000	1,069,522	23,079,917	2,439,419	1,837,456	40,231,196	5,094,973	2,540,981	59,945,801	8,898,896
\$25,000 under \$30,000	58,516	1,569,967	134,846	227,215	6,041,752	634,477	1,306,901	34,937,774	4,675,540
\$30,000 under \$40,000	19,729	723,443	44,795	36,877	1,282,177	108,212	175,469	5,803,692	833,383
\$40,000 under \$100,000	2,153	131,478	4,799	1,335	81,525	3,665	4,743	303,140	16,447
\$100,000 under \$200,000	*40	*4,836	*89	*65	*7,515	*177	*92	*11,657	*915
\$200,000 under \$500,000	*8	*3,443	*17	—	—	—	—	—	—
\$500,000 under \$1,000,000	**	**	**	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under \$5,000	452	—13,225	1,021	407	—17,377	1,165	559	—22,676	1,977
\$5,000 under \$10,000	*127	*773	*303	—	—	—	*7	*52	*23
\$10,000 under \$15,000	854,384	11,679,313	1,964,825	36,174	513,145	98,130	*5,562	*81,383	*17,459
\$15,000 or more	4,407,776	83,258,074	6,904,257	3,727,877	77,108,305	10,233,029	4,700,091	111,529,395	16,236,947

Size of adjusted gross income	Size of total income tax—Continued								
	\$4,000 under \$5,000			\$5,000 under \$10,000			\$10,000 under \$25,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>Total</b> .....	2,385,683	65,959,684	10,606,118	3,251,147	114,966,793	21,569,123	1,032,333	60,296,447	15,283,417
No adjusted gross income	744	—26,249	3,135	437	—37,475	3,236	532	—66,438	8,001
\$1 under \$1,000	**7	*16	*32	*82	*31	*544	*7	*2	*125
\$1,000 under \$2,000	—	—	—	*18	*18	*130	—	*13	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	*102	*102
\$3,000 under \$4,000	—	—	—	—	—	—	**22	*84	*359
\$4,000 under \$5,000	*110	*462	*462	*6	—	*49	—	—	—
\$5,000 under \$6,000	—	—	—	*38	*209	*247	*13	*72	*200
\$6,000 under \$7,000	—	—	—	*129	*787	*822	*4	*26	*43
\$7,000 under \$8,000	—	—	—	*124	*924	*785	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	*16	*137	*193
\$9,000 under \$10,000	—	—	—	*17	*155	*102	*27	*250	*476
\$10,000 under \$11,000	**37	**390	**165	*19	*200	*141	—	—	—
\$11,000 under \$12,000	—	—	—	*215	*2,476	*1,129	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	**14	**173	*269
\$13,000 under \$14,000	—	—	—	*1,322	*17,840	*7,118	—	—	—
\$14,000 under \$15,000	—	—	—	*64	*956	*584	—	—	—
\$15,000 under \$20,000	10,127	192,271	43,154	3,156	54,541	24,358	72	1,197	968
\$20,000 under \$25,000	464,032	10,750,633	1,993,599	65,470	1,572,166	353,386	*254	*5,831	*3,539
\$25,000 under \$30,000	1,416,573	38,763,099	6,303,646	537,708	15,227,135	2,984,477	121	3,264	1,574
\$30,000 under \$40,000	489,624	15,990,054	2,241,811	2,561,915	92,414,150	17,521,854	306,646	14,011,406	3,526,470
\$40,000 under \$100,000	4,175	255,630	19,003	79,505	4,507,700	658,626	714,412	45,017,961	11,545,262
\$100,000 under \$200,000	238	29,989	1,071	1,466	166,687	11,105	8,856	1,178,349	190,370
\$200,000 under \$500,000	*16	*3,469	*70	53	13,343	395	328	84,719	5,599
\$500,000 under \$1,000,000	—	—	—	**5	*4,723	*35	*3	*2,401	*47
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under \$5,000	661	—25,751	3,630	541	—37,399	3,968	567	—66,336	8,586
\$5,000 under \$10,000	*37	*390	*165	308	2,074	1,856	*80	*485	*911
\$10,000 under \$15,000	2,384,785	65,965,245	10,602,324	3,249,728	114,980,646	21,554,237	1,031,692	60,305,127	15,279,849

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued					
	\$25,000 under \$50,000			\$50,000 or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(72)	(73)	(74)	(75)	(76)	(77)
<b>Total</b> .....	<b>246,323</b>	<b>24,961,915</b>	<b>8,357,075</b>	<b>102,544</b>	<b>24,845,657</b>	<b>10,951,064</b>
No adjusted gross income .....	189	—74,175	6,384	106	—45,730	11,576
\$1 under \$1,000 .....	*6	*1	*265	—	—	—
\$1,000 under \$2,000 .....	*7	*9	*186	—	—	—
\$2,000 under \$3,000 .....	—	—	—	**5	**15	**532
\$3,000 under \$4,000 .....	—	—	—	**	**	**
\$4,000 under \$5,000 .....	*6	*25	*233	**	**	**
\$5,000 under \$6,000 .....	**7	**45	**289	**3	**19	**258
\$6,000 under \$7,000 .....	—	—	—	**	**	**
\$7,000 under \$8,000 .....	—	—	—	—	—	—
\$8,000 under \$9,000 .....	*7	*63	*256	—	—	—
\$9,000 under \$10,000 .....	*17	*163	*508	**3	**35	**464
\$10,000 under \$11,000 .....	**8	**88	**278	—	—	—
\$11,000 under \$12,000 .....	**	**	**	—	—	—
\$12,000 under \$13,000 .....	**	**73	*180	—	—	—
\$13,000 under \$14,000 .....	**6	**70	**167	**	**	**
\$14,000 under \$15,000 .....	**	**	**	—	—	—
\$15,000 under \$20,000 .....	*40	*734	*1,231	3	52	215
\$20,000 under \$25,000 .....	*34	*781	*1,098	*24	*536	*1,711
\$25,000 under \$30,000 .....	*30	*814	*849	19	508	1,515
\$30,000 under \$35,000 .....	156	5,978	5,204	25	1,048	2,012
\$35,000 under \$40,000 .....	133,922	11,637,880	3,982,391	319	26,183	22,138
\$40,000 under \$45,000 .....	110,605	13,040,501	4,307,250	62,055	9,622,151	3,965,639
\$45,000 under \$50,000 .....	1,242	316,968	46,884	34,635	9,729,749	4,230,587
\$50,000 under \$100,000 .....	33	19,305	1,318	3,998	2,664,788	1,266,674
\$100,000 or more .....	3	12,592	104	1,349	2,846,323	1,447,743
<b>All returns, summary:</b>						
Under \$5,000 .....	208	—74,140	7,067	111	—45,715	12,109
\$5,000 under \$10,000 .....	*31	*270	*1,053	**6	**55	**722
\$10,000 under \$15,000 .....	*19	*232	*625	**	**	**
\$15,000 or more .....	246,065	25,035,554	8,348,330	102,427	24,891,318	10,938,233

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

All figures are estimates based on samples—money amounts are in thousands of dollars

Footnotes at end of table

Footnotes at end of table

## Individual Returns/1976 • Tax Computation and Tax Rates

Table 3.6—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars!

[illegible]

\*Estimates should be used with caution because of the small number of sample returns on which it is based

\* "Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Table 3.7—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of returns			Adjusted gross income less deficit	Earned income		
	Total	Joint returns	Head of households returns		Total <sup>1</sup>	Salaries and wages	
						Number of returns	Amount
Total	6,472,633	3,672,718	2,382,242	30,196,416	30,209,613	6,037,552	28,010,974
No adjusted gross income	55,794	54,335	765	—467,938	127,916	37,566	76,349
\$1 under \$1,000	312,322	134,229	148,159	187,271	211,795	287,267	186,036
\$1,000 under \$2,000	538,577	251,957	212,306	829,835	943,756	503,859	810,165
\$2,000 under \$3,000	614,500	305,199	232,268	1,542,328	1,487,506	561,390	1,399,041
\$3,000 under \$4,000	745,486	373,124	321,364	2,600,329	2,495,282	682,748	2,256,147
\$4,000 under \$5,000	913,142	499,377	354,402	4,141,419	4,024,118	845,464	3,656,770
\$5,000 under \$6,000	1,063,676	639,002	374,158	5,833,100	5,757,096	996,767	5,313,843
\$6,000 under \$7,000	1,166,853	715,692	410,622	7,595,708	7,442,091	1,112,299	7,008,291
\$7,000 under \$8,000	1,060,183	699,803	328,198	7,936,366	7,820,243	1,010,282	7,302,233

Size of adjusted gross income	Earned income—Continued		Earned income credit					
	Self-employment income (net)		Before phaseout (Amount)	Total (Amount)	After phaseout		Used to offset all other taxes	
					Used to offset income tax before credits <sup>2</sup>			
	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Total	938,900	2,286,369	3,018,246	1,294,830	2,555,131	241,201	704,570	118,581
No adjusted gross income	32,215	51,568	12,776	10,197	—	—	29,842	4,518
\$1 under \$1,000	34,513	25,759	21,040	20,497	—	—	22,022	2,556
\$1,000 under \$2,000	67,423	53,472	84,147	82,961	—	—	48,218	6,276
\$2,000 under \$3,000	99,068	110,841	148,481	147,746	*602	*12	77,222	12,434
\$3,000 under \$4,000	127,306	244,479	249,239	246,652	61,671	2,645	109,490	22,820
\$4,000 under \$5,000	133,096	387,966	402,023	302,618	264,008	27,418	125,410	30,232
\$5,000 under \$6,000	152,291	449,743	575,245	260,749	524,701	69,323	132,068	25,009
\$6,000 under \$7,000	145,172	441,346	743,097	170,541	320,767	100,923	101,339	12,033
\$7,000 under \$8,000	149,876	521,195	781,598	52,669	883,382	40,880	59,189	2,703

Size of adjusted gross income	Earned income credit—Continued		After phaseout—Continued					
	Refundable portion		Returns with wholly refundable earned income credit		Income tax before credits		Income tax after credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	4,644,338	935,051	3,293,156	751,844	3,476,735	969,158	1,505,204	359,575
No adjusted gross income	48,712	5,679	26,152	4,041	*5	*2	—	—
\$1 under \$1,000	308,469	17,941	290,300	17,244	—	—	—	—
\$1,000 under \$2,000	535,344	76,665	490,359	74,291	—	—	—	—
\$2,000 under \$3,000	611,948	135,300	536,946	129,747	*3,120	*109	—	—
\$3,000 under \$4,000	738,096	221,188	576,641	192,030	162,561	9,502	—	—
\$4,000 under \$5,000	859,171	244,968	536,102	180,458	460,285	59,810	*297	*50
\$5,000 under \$6,000	850,356	166,418	435,928	105,759	812,479	149,847	113,810	8,748
\$6,000 under \$7,000	514,681	57,586	273,054	40,754	1,050,613	321,920	565,691	96,475
\$7,000 under \$8,000	177,371	9,286	127,634	7,529	367,672	427,968	824,406	254,302

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup>This amount has been reduced by sick-pay exclusions amounting to \$87,431,000.<sup>2</sup>Defined as income tax before credits minus all credits except the earned income credit.

NOTE: Detail may not add to total because of rounding.

**Table 3.8—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession, net profit less loss		Farm net profit less loss		One-half net long-term capital gain in excess of any short-term capital loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total .....	305,485	23,293,803	187,723	8,518,009	87,571	1,104,513	42,949	-671,826	267,508	8,661,126
No adjusted gross income .....	9,940	-1,367,933	5,574	217,503	5,828	-185,812	2,843	-159,184	8,372	387,466
\$1 under \$10,000 .....	8,905	57,077	7,423	132,402	2,833	-3,833	1,844	-46,441	7,144	125,429
\$10,000 under \$15,000 .....	11,982	142,998	5,184	51,511	2,721	-6,668	1,948	-42,263	11,867	185,896
\$15,000 under \$20,000 .....	19,080	325,994	8,392	132,881	5,645	5,531	4,422	-68,664	17,063	263,328
\$20,000 under \$30,000 .....	40,606	1,024,145	24,048	430,629	9,414	73,505	3,795	-64,173	34,885	545,388
\$30,000 under \$50,000 .....	68,732	2,704,724	42,199	964,580	19,363	140,662	8,754	-72,127	63,331	1,160,589
\$50,000 under \$100,000 .....	83,239	5,885,905	57,054	2,284,063	23,687	393,862	10,075	-57,492	72,094	1,805,598
\$100,000 under \$200,000 .....	43,300	5,873,599	32,517	2,259,637	12,357	324,436	5,251	-63,172	36,115	1,486,942
\$200,000 under \$500,000 .....	16,121	4,683,125	12,574	1,456,302	4,738	180,336	2,274	-53,586	12,518	1,236,877
\$500,000 under \$1,000,000 .....	2,655	1,785,781	2,047	357,165	836	40,036	451	-28,340	629	369,365
\$1,000,000 or more .....	1,011	2,178,388	801	232,236	349	142,458	192	-16,914	873	853,648

Size of adjusted gross income	Sales of capital assets, net gain		Dividends in adjusted gross income		Interest received		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total .....	287,894	8,881,493	166,082	4,902,807	289,257	2,818,459	133,776	-115,709	37,963	731,896
No adjusted gross income .....	8,618	406,875	4,428	86,636	8,566	106,953	5,488	-127,801	1,009	8,298
\$1 under \$10,000 .....	7,296	129,614	3,600	10,160	7,255	36,271	2,106	-15,260	550	-262
\$10,000 under \$15,000 .....	11,978	186,671	5,282	17,464	10,286	33,566	3,881	-66,787	112	4,579
\$15,000 under \$20,000 .....	18,649	265,807	5,051	24,859	17,902	57,813	8,411	-21,146	2,266	10,691
\$20,000 under \$30,000 .....	35,578	550,737	16,234	51,158	35,725	120,481	12,056	-57,013	3,662	19,646
\$30,000 under \$50,000 .....	66,898	1,177,830	37,893	189,301	66,737	431,263	22,996	6,493	6,574	67,174
\$50,000 under \$100,000 .....	76,886	1,852,922	59,501	736,778	81,317	761,665	37,390	19,544	11,546	139,591
\$100,000 under \$200,000 .....	41,005	1,538,528	36,155	884,742	42,057	589,543	20,431	70,507	7,644	161,405
\$200,000 under \$500,000 .....	15,438	1,279,113	14,406	1,011,551	15,803	401,671	8,018	56,694	3,602	154,242
\$500,000 under \$1,000,000 .....	2,577	622,698	2,478	482,039	2,611	141,137	1,378	17,457	695	75,739
\$1,000,000 or more .....	989	870,898	854	526,998	998	137,564	521	1,603	301	90,593

Size of adjusted gross income	Itemized deductions						Number of returns with no taxable income	Income subject to tax	
	Total		Contributions		Interest paid			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
Total .....	238,625	5,892,518	227,199	1,548,681	194,541	1,586,970	24,108	281,387	17,429,280
No adjusted gross income .....	—	—	—	—	—	—	8,840	—	—
\$1 under \$10,000 .....	5,576	56,103	4,835	3,006	5,384	32,071	6,623	2,112	7,088
\$10,000 under \$15,000 .....	8,825	81,795	6,391	8,672	5,791	24,207	2,477	9,505	38,182
\$15,000 under \$20,000 .....	8,185	56,331	7,730	11,248	4,591	13,914	528	18,552	194,627
\$20,000 under \$30,000 .....	23,591	211,860	22,503	26,103	21,795	83,967	2,136	38,488	648,027
\$30,000 under \$50,000 .....	54,237	524,868	50,493	65,090	43,750	141,700	815	67,817	1,846,449
\$50,000 under \$100,000 .....	77,373	1,424,932	74,762	285,769	62,359	405,202	896	82,337	4,090,569
\$100,000 under \$200,000 .....	42,276	1,346,887	41,251	305,501	34,804	404,765	419	42,881	4,294,296
\$200,000 under \$500,000 .....	15,924	1,145,424	15,656	363,985	13,105	279,716	131	15,990	3,426,394
\$500,000 under \$1,000,000 .....	2,633	475,526	2,587	181,130	2,159	104,585	33	2,622	1,283,003
\$1,000,000 or more .....	1,005	566,972	991	275,187	823	96,843	8	1,003	1,591,645

Footnotes at end of table



Table 3.8—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Income tax before credits		Income tax after credits		Total tax preferences	Computation of additional tax for tax preferences			
	Number of returns	Amount	Number of returns	Amount		Itemized deductions tax preference		Capital gains tax preference	
						Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>Total</b> .....	<b>262,899</b>	<b>7,823,332</b>	<b>271,725</b>	<b>7,515,311</b>	<b>11,519,314</b>	<b>26,246</b>	<b>343,805</b>	<b>267,508</b>	<b>8,661,126</b>
No adjusted gross income .....	11	121	*5	*118	584,392	—	—	8,372	387,466
\$1 under \$10,000 .....	3,410	1,578	*1,603	*378	156,637	4,782	10,928	7,144	125,429
\$10,000 under \$15,000 .....	9,505	8,579	6,182	3,882	210,266	4,726	8,657	11,867	185,996
\$15,000 under \$20,000 .....	18,555	39,136	17,548	33,023	347,998	971	3,294	17,063	253,928
\$20,000 under \$30,000 .....	36,468	143,936	37,049	127,448	648,448	2,647	22,962	34,885	545,388
\$30,000 under \$50,000 .....	67,817	494,793	66,302	465,948	1,375,262	3,095	21,860	63,331	1,160,589
\$50,000 under \$100,000 .....	82,337	1,467,527	81,051	1,387,902	2,338,272	5,678	64,818	72,094	1,805,598
\$100,000 under \$200,000 .....	42,881	1,947,680	42,509	1,877,086	2,096,585	2,620	69,994	36,115	1,486,942
\$200,000 under \$500,000 .....	15,990	1,873,516	15,971	1,821,696	1,795,217	1,312	64,044	13,518	1,236,877
\$500,000 under \$1,000,000 .....	2,622	792,486	2,611	768,858	854,429	287	31,994	2,246	609,365
\$1,000,000 or more .....	1,003	1,055,978	994	1,018,972	1,109,808	117	45,054	673	853,648

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Other tax preferences		Exclusion					
			Total		Standard exclusion		Exclusion due to all taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
<b>Total</b> .....	<b>114,350</b>	<b>2,514,583</b>	<b>305,495</b>	<b>4,507,588</b>	<b>220,054</b>	<b>2,062,203</b>	<b>85,861</b>	<b>2,445,386</b>
No adjusted gross income .....	5,072	196,926	9,840	87,867	9,836	87,747	*13	**157
\$1 under \$10,000 .....	1,453	22,280	8,935	75,736	8,935	75,736	—	—
\$10,000 under \$15,000 .....	3,503	15,713	11,862	103,942	11,862	103,942	—	—
\$15,000 under \$20,000 .....	5,600	65,778	19,080	173,743	19,079	173,707	—	—
\$20,000 under \$30,000 .....	9,499	60,097	40,606	379,059	40,606	379,059	—	—
\$30,000 under \$50,000 .....	18,346	192,813	68,732	646,820	68,731	646,796	*18	*24
\$50,000 under \$100,000 .....	34,463	467,856	83,233	859,311	55,347	527,350	28,120	331,961
\$100,000 under \$200,000 .....	23,793	539,649	43,300	816,434	4,772	49,704	38,657	766,730
\$200,000 under \$500,000 .....	10,161	494,296	16,121	684,098	652	6,827	15,490	677,271
\$500,000 under \$1,000,000 .....	1,745	213,071	2,655	294,317	89	1,080	2,576	293,237
\$1,000,000 or more .....	715	211,106	1,011	376,261	25	255	967	376,006

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Exclusion—Continued		Tax preferences subject to tax				Additional tax for tax preferences	
			Exclusion due to income tax after credits		Tentative tax on preferences			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>Total</b> .....	<b>85,842</b>	<b>2,437,359</b>	<b>252,181</b>	<b>7,011,722</b>	<b>251,850</b>	<b>1,048,355</b>	<b>246,735</b>	<b>1,000,274</b>
No adjusted gross income .....	—	—	9,060	486,524	9,060	72,261	6,531	36,727
\$1 under \$10,000 .....	—	—	7,035	82,902	7,035	12,432	6,799	11,221
\$10,000 under \$15,000 .....	—	—	9,169	106,324	9,948	15,771	10,320	14,666
\$15,000 under \$20,000 .....	—	—	16,490	174,255	16,490	26,130	15,476	26,101
\$20,000 under \$30,000 .....	—	—	36,002	269,388	36,002	40,333	34,590	39,927
\$30,000 under \$50,000 .....	*18	*16	62,339	728,442	62,339	109,212	62,252	107,935
\$50,000 under \$100,000 .....	28,120	329,864	71,817	1,478,960	71,751	220,766	70,861	216,413
\$100,000 under \$200,000 .....	38,657	764,355	28,923	1,280,150	28,892	191,822	28,655	189,137
\$200,000 under \$500,000 .....	15,487	675,595	9,060	1,111,119	9,049	166,557	8,964	164,805
\$500,000 under \$1,000,000 .....	2,575	292,456	1,630	560,112	1,628	83,837	1,615	82,829
\$1,000,000 or more .....	965	375,073	656	733,546	656	110,032	652	108,511

\*Estimates should be used with caution because of the small number of sample returns on which it is based

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding.

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income				Total income tax				Income tax after credits				Additional tax for tax preferences				Total				Other taxes			
Total number of returns		Total tax liability		Total income tax		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
All returns, total	65,969,754	145,448,802	84,421,387	141,901,470	84,396,653	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
Under \$2,000	10,040,947	469,984	112,331	71,385	64,329	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$2,000 under \$4,000	9,863,096	449,697	131,182	84,419	64,329	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$4,000 under \$6,000	8,132,286	370,050	109,738	70,935	64,329	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$6,000 under \$10,000	7,648,340	8,543,482	6,550,414	6,008,275	6,008,275	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$10,000 under \$14,000	5,885,108	5,851,659	7,765,842	5,613,129	5,613,129	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$14,000 under \$18,000	5,273,297	5,255,935	8,767,665	5,231,115	5,231,115	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$18,000 under \$20,000	3,982,777	3,982,777	5,859,879	3,898,441	3,898,441	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$20,000 under \$25,000	6,648,622	6,631,654	20,150,822	6,618,577	6,618,577	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$25,000 under \$30,000	3,829,532	5,173,267	3,819,425	3,819,425	3,819,425	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$30,000 under \$50,000	3,627,770	24,732,600	3,619,500	3,619,500	3,619,500	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$50,000 under \$100,000	184,142	184,142	184,142	184,142	184,142	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$100,000 under \$200,000	36,357	4,301,315	**5,553,624	3,805,1	3,805,1	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$200,000 under \$1,000,000	1,335	1,450,754	1,335	1,477,872	1,335	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
\$1,000,000 or more	1,335	1,450,754	1,335	1,477,872	1,335	140,801,196	246,735	1,000,273	7,591,324	4,065,912	599,369	20,718											
Taxable returns, total	64,421,387	145,960,877	84,421,387	141																			

Footnotes at end of table

Footnotes at end of table



Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Earned income credit, refundable portion			Tax overpayment			Credit on 1977 estimated tax			Total			Tax paid with return			Balance due after remittance		
	Number of returns	Amount	(43)	Number of returns	Amount	(44)	Number of returns	Amount	(45)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(55)
All returns, total	4,644,338	935,050	64,870,027	31,304,595	63,019,071	26,192,152	2,531,735	2,112,443	16,300,514	17,403,628	15,396,349	15,950,115	15,396,349	15,950,115	17,403,628	2,759,246	15,393,313	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	4,645,000	935,050	64,870,027	31,304,595	63,019,071	26,192,152	2,531,735	2,112,443	16,300,514	17,403,628	15,396,349	15,950,115	15,396,349	15,950,115	17,403,628	2,759,246	15,393,313	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Non-taxable returns, total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary	4,644,338	935,050	64,870,027	31,304,595	63,019,071	26,192,152	2,531,735	2,112,443	16,300,514	17,403,628	15,396,349	15,950,115	15,396,349	15,950,115	17,403,628	2,759,246	15,393,313	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

\*Figures should be used with caution because of the small number of sample returns on which it is based.

\*\*Figures are based on a sample of 100 returns for which data were obtained because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that exclude data thus derived from another size class.

†Less than \$500.

NOTE: Dollar may not add to total because of rounding.

Table 3.10—Returns With Tax Due at Time of Filing: Tax Due by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax due	Number of returns	Total tax liability	Tax due at time of filing	Tax withheld	
				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
Total .....	16,930,514	84,407,132	17,483,628	11,399,234	32,460,715
\$1 under \$25 .....	1,135,313	1,622,829	13,653	826,501	1,389,498
\$25 under \$50 .....	1,202,268	1,618,020	43,699	814,415	1,376,224
\$50 under \$75 .....	1,006,223	1,456,412	61,321	649,389	1,205,403
\$75 under \$100 .....	842,422	1,273,944	72,890	568,377	1,143,873
\$100 under \$125 .....	755,298	1,276,617	84,374	551,900	1,058,624
\$125 under \$150 .....	718,469	1,278,494	97,798	480,744	1,009,753
\$150 under \$200 .....	1,209,316	2,301,228	210,695	849,633	1,799,210
\$200 under \$300 .....	1,928,115	4,103,592	478,118	1,381,704	3,083,822
\$300 under \$400 .....	1,256,814	3,324,960	436,420	933,755	2,383,042
\$400 under \$500 .....	976,425	2,803,318	436,730	702,266	1,965,108
\$500 under \$1,000 .....	2,806,193	8,135,600	1,845,637	1,816,072	5,653,399
\$1,000 under \$1,500 .....	1,055,595	4,984,650	1,286,740	860,844	2,565,884
\$1,500 or more .....	2,232,074	29,226,765	12,414,754	1,162,834	7,816,774

Size of tax due	Estimated tax payments		All other taxpayments <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)
Total .....	3,943,956	13,798,268	1,378,063	664,521
\$1 under \$25 .....	202,612	193,626	38,340	25,851
\$25 under \$50 .....	199,679	187,530	48,801	10,566
\$50 under \$75 .....	177,802	176,177	51,189	12,811
\$75 under \$100 .....	131,071	148,744	51,525	8,538
\$100 under \$125 .....	119,880	127,154	26,293	6,464
\$125 under \$150 .....	140,329	165,037	30,533	6,906
\$150 under \$200 .....	196,966	280,077	79,889	11,257
\$200 under \$300 .....	344,002	505,055	89,716	25,697
\$300 under \$400 .....	271,302	483,197	75,120	22,300
\$400 under \$500 .....	205,238	378,053	57,719	23,426
\$500 under \$1,000 .....	678,043	1,564,585	260,173	71,779
\$1,000 under \$1,500 .....	317,223	985,006	132,801	48,910
\$1,500 or more .....	959,709	6,605,126	436,204	390,115

<sup>1</sup>Comprised of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline and other taxpayments.  
NOTE: Detail may not add to total because of rounding.



Table 3.11—Returns With Tax Overpayment: Tax Overpayment by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax overpayment	Number of returns	Total tax liability	Overpayment				
			Total	Refund		Credit on 1977 estimated tax	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total .....</b>	<b>64,676,027</b>	<b>81,160,861</b>	<b>31,304,595</b>	<b>63,018,071</b>	<b>29,192,152</b>	<b>2,531,755</b>	<b>2,112,443</b>
\$1 under \$25 .....	2,779,452	1,707,030	34,330	2,847,157	32,646	140,355	1,684
\$25 under \$50 .....	2,989,426	1,897,024	99,009	2,560,299	94,155	133,082	4,854
\$50 under \$75 .....	2,827,920	1,945,537	162,799	2,512,140	155,685	117,206	7,134
\$75 under \$100 .....	2,458,890	1,817,925	213,784	2,382,923	205,144	100,582	8,640
\$100 under \$125 .....	2,480,712	1,942,901	277,373	2,384,606	265,513	112,265	11,860
\$125 under \$150 .....	2,552,807	2,071,854	351,275	2,459,685	336,881	106,877	14,384
\$150 under \$200 .....	5,069,436	4,200,465	863,826	4,925,567	856,168	196,738	27,781
\$200 under \$300 .....	10,532,655	8,605,615	2,630,856	10,323,181	2,573,521	247,853	57,136
\$300 under \$400 .....	8,396,452	6,525,412	2,892,635	8,156,635	2,822,622	220,284	70,013
\$400 under \$500 .....	8,111,062	7,632,390	2,722,569	8,009,054	2,667,310	140,190	55,279
\$500 under \$1,000 .....	13,039,159	19,746,596	9,058,190	12,734,025	8,792,427	440,142	265,763
\$1,000 under \$1,500 .....	3,676,667	8,104,024	4,415,951	3,553,977	4,224,589	184,832	191,363
\$1,500 or more .....	2,621,567	12,260,507	7,562,076	2,389,802	6,165,514	411,348	1,396,562

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total .....</b>	<b>61,861,044</b>	<b>99,575,415</b>	<b>3,861,587</b>	<b>10,830,751</b>	<b>2,369,274</b>	<b>1,124,259</b>
\$1 under \$25 .....	2,548,775	1,519,456	219,061	195,966	77,318	26,207
\$25 under \$50 .....	2,404,849	1,590,000	221,212	188,199	72,004	14,474
\$50 under \$75 .....	2,356,006	1,753,355	229,138	221,704	60,339	17,639
\$75 under \$100 .....	2,264,528	1,839,674	156,060	172,548	59,241	9,841
\$100 under \$125 .....	2,300,341	2,024,735	166,162	178,409	59,742	8,531
\$125 under \$150 .....	2,369,467	2,187,869	166,566	206,560	53,640	14,973
\$150 under \$200 .....	4,846,877	4,718,864	278,690	318,036	86,558	23,405
\$200 under \$300 .....	10,102,274	11,510,063	429,592	573,223	169,694	39,921
\$300 under \$400 .....	8,038,702	10,721,912	332,368	464,867	145,217	36,478
\$400 under \$500 .....	5,982,813	8,764,829	231,448	409,636	143,849	35,439
\$500 under \$1,000 .....	12,710,011	26,772,223	650,220	1,511,834	583,163	118,443
\$1,000 under \$1,500 .....	3,544,584	11,473,210	266,039	919,877	365,678	105,019
\$1,500 or more .....	2,370,197	13,700,204	511,968	5,438,772	492,231	679,886

<sup>1</sup>Composed of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline, and other taxpayments  
NOTE: Detail may not add to total because of rounding.

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed				
	Income subject to tax					Tax generated					Income tax after credits				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At all rates	At marginal rate	Total	Adjusted gross income	As a percent of—	Number of returns	Income taxed at rate	Income generated at rate		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
<b>All Returns</b>															
<b>Total</b>	68,176,772	1,029,144,697	670,686,619	97,614,273	153,461,227	28,392,497	140,000,396	13.7	21.0	68,176,772	670,686,619	153,461,227			
14 percent	4,043,139	16,842,681	1,559,556	1,559,556	218,296	218,296	29,892	0.2	6.2	66,716,772	55,156,000	123,867,772	7,212,966		
15 percent	3,388,866	17,892,150	1,280,132	1,280,132	189,020	189,020	25,737	1.4	6.9	64,787,772	53,875,868	118,662,772	7,267,570		
16 percent	2,733,949	14,592,556	1,039,855	1,039,855	149,556	149,556	20,854	1.5	7.0	62,053,772	52,836,013	111,899,772	6,450,465		
17 percent	3,091,901	21,233,049	8,659,221	1,711,489	1,278,915	199,153	951,189	4.5	11.4	58,961,772	44,176,824	105,133,772	4,325,772		
18 percent	9,972,505	6,971,505	2,917,140	974,186	467,210	175,354	2,917,140	3.8	9.0	49,000,772	31,261,680	92,812,772	7,088,081		
19 percent	19,844,260	129,602,162	67,251,720	22,954,128	4,192,185	2,943,219	2,943,219	7.2	13.8	30,000,772	18,318,461	48,300,772	28,927,901		
20 percent	3,615,466	27,692,600	3,511,915	3,511,915	727,502	727,502	15,700,000	10.3	15.8	26,380,772	14,800,959	41,100,772	4,061,204		
22 percent	15,944,765	153,944,765	18,965,765	17,725,765	1,239,000	1,239,000	15,700,000	11.0	18.6	11,000,772	6,100,000	17,100,772	19,300,772		
24 percent	2,585,568	24,585,568	3,729,849	3,729,849	569,348	569,348	2,885,516	12.2	17.2	7,270,772	4,400,000	11,670,772	31,300,772		
25 percent	9,040,339	165,038,109	113,539,711	14,597,693	22,455,346	3,648,925	20,935,028	12.4	18.1	23,113,772	12,660,731	35,774,772	5,988,109		
27 percent	1,468,036	21,973,382	1,335,488	1,335,488	343,002	343,002	3,199,774	14.8	18.6	3,782,640	5,863,566	9,646,206	18,154,547		
28 percent	4,315,465	195,418,677	75,350,096	7,960,638	15,346,289	2,143,259	14,203,030	14.1	30.8	10,522,958	3,936,218	14,459,176	8,953,737		
30 percent	1,468,036	19,468,036	1,468,036	1,468,036	468,378	468,378	1,468,036	17.2	22.0	1,468,772	2,461,654	3,929,426	753,689		
31 percent	518,544	10,028,943	7,827,390	489,378	1,836,092	145,507	1,690,585	15.9	21.4	6,132,185	18,712,841	24,845,026	5,988,109		
32 percent	2,416,530	69,403,123	51,432,455	4,716,606	11,654,596	1,349,315	11,305,281	16.3	23.2	8,785,516	14,755,648	23,541,164	5,015,116		
34 percent	280,949	5,796,774	4,570,210	2,260,626	1,120,343	68,813	1,051,530	18.3	23.4	6,737,000	10,548,116	17,285,116	4,759,661		
35 percent	19,097	4,007,152	19,012	19,012	8,253	8,253	82,869	16.3	23.2	4,777,661	7,385,100	12,162,761	4,759,661		
36 percent	1,468,036	14,680,360	1,468,036	1,468,036	471,818	471,818	1,468,036	20.5	25.7	453,143	835,708	1,288,851	317,569		
38 percent	138,207	3,440,183	2,744,424	1,258,636	731,778	47,818	686,960	20.5	25.7	453,143	835,708	1,288,851	317,569		
40 percent	797,536	29,735,036	21,737,937	1,352,439	5,738,445	539,145	5,199,300	19.0	35.1	2,328,149	7,831,735	10,159,884	3,950,326		
42 percent	114,020	3,382,882	2,725,945	234,100	778,885	53,440	725,445	22.3	27.4	320,707	1,059,234	1,380,000	422,694		
44 percent	6,639	17,233,362	1,819,860	74,196	48,441	1,108	47,333	19.5	25.0	32,229	38,466	70,695	24,168		
46 percent	1,053,333	17,233,362	1,819,860	74,196	48,441	1,108	47,333	21.8	28.4	47,761	57,162	104,923	24,168		
48 percent	344,713	15,113,441	12,122,368	689,801	3,774,033	310,946	3,463,087	21.8	28.4	1,466,730	5,020,391	6,487,121	2,434,181		
50 percent	202,807	10,837,915	8,843,975	386,231	2,539,589	173,919	2,365,670	24.9	34.9	939,565	3,675,596	4,615,161	1,661,891		
52 percent	12,833	19,802,535	12,660,778	1,229,949	250,965	81,471	243,493	26.9	35.3	142,098	1,097,264	1,239,362	548,613		
54 percent	52,988	5,861,242	4,667,943	1,975,911	1,923,911	967,973	1,955,938	31.8	40.0	230,777	879,476	1,110,253	4,700,000		
56 percent	1,116	36,719	43,369	901	14,120	368	42,001	24.9	31.8	10,349	26,321	36,670	1,116		
58 percent	13,673	10,137,229	8,323	8,323	3,878,788	448,100	7,880,688	26.0	33.1	10,349	26,321	36,670	1,116		
60 percent	19,097	9,834,382	7,862,569	514,481	3,095,967	282,554	2,813,413	37.6	37.6	286,109	2,033,112	2,319,221	1,119,211		
62 percent	124,251	25,831	7,862,569	514,481	3,095,967	282,554	2,813,413	35.7	35.7	5,418	1,010,226	1,015,644	702,870		
64 percent	61,124	6,164,657	4,930,071	279,346	2,044,322	162,310	1,882,012	32.2	40.2	148,919	1,211,742	1,360,661	702,870		
66 percent	200	26,420	20,823	963	1,807	566	1,241	32.5	41.2	2,868	15,441	16,309	8,810		
68 percent	50,148	77,637	219,073	219,073	1,251,257	126,566	1,124,691	32.0	42.1	1,560	1,014,433	1,015,993	8,810		
70 percent	819	82,712	4,763,723	2,890	3,050,1	1,921	3,049,179	35.3	43.4	11,568	1,268,684	1,280,252	9,200		
72 percent	28,860	3,558,710	3,219,037	184,344	1,504,978	117,880	1,387,098	37.1	45.6	78,208	887,027	965,235	567,697		
74 percent	17,209	2,784,418	2,724,103	119,456	1,058,968	72,713	986,255	38.7	46.8	5,171	1,014,433	1,019,604	8,810		
76 percent	11,869	2,117,337	1,786,765	87,463	868,680	59,725	808,955	39.7	48.4	39,595	519,010	558,605	353,539		
78 percent	8,710	1,602,027	1,343,959	68,917	668,917	47,621	621,296	40.0	50.0	20,749	373,627	394,376	264,538		
80 percent	251,491	12,001,364	9,743,933	3,266,397	5,897,795	2,971,750	2,926,045	46.2	57.0	20,749	373,627	394,376	264,538		

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Highest Marginal Rate at Which Tax Was Computed—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Number of returns	Income subject to tax				Tax generated		Income tax after credits <sup>1</sup>			Classified by each rate at which tax was computed		
		Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	As a percent of—	Number of returns	Income based at rate	Income generated at rate	
Joint Returns and Returns of Surviving Spouses													
Total	40,212,686	776,750,432	509,146,615	74,029,064	118,464,517	20,381,574	109,251,413	14.1	21.5	40,212,686	506,146,816	118,469,844	
14 percent	1,551,293	8,062,018	605,897	805,897	112,859	112,840	10,844	0.1	1.3	40,212,686	36,467,400	5,525,436	
15 percent	1,706,754	11,586,232	2,549,326	346,074	305,392	126,811	127,813	1.1	4.8	40,212,686	36,981,403	37,799,723	
16 percent	1,699,521	10,477,177	2,440,477	305,897	275,897	131,811	132,811	1.1	4.8	40,212,686	36,981,403	37,799,723	
17 percent	1,699,521	10,477,177	2,440,477	305,897	275,897	131,811	132,811	1.1	4.8	40,212,686	36,981,403	37,799,723	
18 percent	1,699,521	10,477,177	2,440,477	305,897	275,897	131,811	132,811	1.1	4.8	40,212,686	36,981,403	37,799,723	
19 percent	7,991,601	83,971,408	48,378,402	18,411,998	8,072,265	3,116,290	8,628,455	7.1	13.7	33,510,775	118,468,684	22,512,852	
20 percent	6,029,322	144,705,469	90,350,427	18,015,951	18,426,256	3,963,467	14,430,321	10.0	16.0	25,519,174	83,972,258	18,474,357	
21 percent	6,029,322	144,705,469	90,350,427	18,015,951	18,426,256	3,963,467	14,430,321	10.0	16.0	25,519,174	83,972,258	18,474,357	
22 percent	6,029,322	144,705,469	90,350,427	18,015,951	18,426,256	3,963,467	14,430,321	10.0	16.0	25,519,174	83,972,258	18,474,357	
23 percent	6,029,322	144,705,469	90,350,427	18,015,951	18,426,256	3,963,467	14,430,321	10.0	16.0	25,519,174	83,972,258	18,474,357	
24 percent	6,029,322	144,705,469	90,350,427	18,015,951	18,426,256	3,963,467	14,430,321	10.0	16.0	25,519,174	83,972,258	18,474,357	
25 percent	6,821,838	135,481,564	81,780,535	12,320,895	18,042,815	3,960,251	18,531,870	12.2	18.0	18,489,852	51,753,885	12,948,474	
26 percent	4,078,447	101,864,358	72,709,212	7,454,960	15,381,174	2,087,137	14,366,756	14.1	19.8	9,866,224	30,811,188	8,571,967	
27 percent	4,078,447	101,864,358	72,709,212	7,454,960	15,381,174	2,087,137	14,366,756	14.1	19.8	9,866,224	30,811,188	8,571,967	
28 percent	4,078,447	101,864,358	72,709,212	7,454,960	15,381,174	2,087,137	14,366,756	14.1	19.8	9,866,224	30,811,188	8,571,967	
29 percent	4,078,447	101,864,358	72,709,212	7,454,960	15,381,174	2,087,137	14,366,756	14.1	19.8	9,866,224	30,811,188	8,571,967	
30 percent	2,280,354	67,154,539	48,747,869	4,980,789	11,306,127	1,305,852	10,661,586	15.9	21.4	5,786,777	18,106,477	5,794,073	
31 percent	1,198,361	41,045,309	30,960,246	2,175,686	7,571,223	782,211	7,231,747	17.6	25.3	3,506,422	11,403,814	4,105,373	
32 percent	702,238	27,771,258	20,960,651	1,389,858	5,485,513	502,840	5,265,967	18.0	25.1	2,307,657	7,704,631	3,004,006	
33 percent	389,142	17,244,625	13,173,025	720,825	3,677,646	329,761	3,458,345	20.1	26.5	1,603,415	5,579,552	2,343,451	
34 percent	255,578	12,710,975	8,075,191	474,383	2,665,108	213,472	2,716,614	21.4	28.1	1,214,875	4,309,068	1,839,900	
35 percent	130,769	10,546,089	8,144,171	593,017	3,764,853	189,895	2,456,865	29.0	36.8	659,018	3,457,985	1,693,481	
36 percent	232,278	14,578,422	11,298,144	857,861	3,764,853	426,534	2,611,653	24.8	32.1	781,453	5,021,473	2,510,725	
37 percent	10,560	795,149	680,448	220,447	48,470	8,762	1,660,867	31.8	39.9	116,692	907,473	453,713	
38 percent	45,327	5,262,964	4,215,217	1,759,606	1,759,606	876,792	1,660,867	31.8	39.9	269,551	8,193,546	4,050,221	
39 percent	179,459	13,148,534	10,381,171	840,102	3,791,035	445,264	3,854,159	27.7	35.2	252,838	2,724,111	1,443,179	
40 percent	94,968	8,310,532	6,649,719	423,096	2,616,156	232,923	2,536,854	30.4	38.0	208,435	1,847,522	906,137	
41 percent	57,264	5,989,017	4,721,248	281,551	1,953,879	151,699	1,801,956	32.3	40.3	139,595	1,146,007	664,118	
42 percent	36,012	4,193,423	3,144,522	170,824	1,478,456	102,561	1,440,532	34.4	42.2	98,302	850,415	510,351	
43 percent	35,538	4,603,297	3,915,416	254,707	1,786,284	157,918	1,726,620	35.8	43.8	78,492	1,006,069	625,003	
44 percent	21,012	3,332,202	2,735,631	155,254	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
45 percent	12,257	2,244,338	1,838,827	83,952	684,850	61,414	671,941	38.8	47.4	30,445	568,465	336,545	
46 percent	8,127	1,681,755	1,390,299	67,748	684,080	46,068	672,337	40.0	48.4	28,303	407,025	272,697	
47 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
48 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
49 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
50 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
51 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
52 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
53 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
54 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
55 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
56 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
57 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
58 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
59 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
60 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
61 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
62 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
63 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
64 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
65 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
66 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
67 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
68 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
69 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	
70 percent	13,786	3,107,855	2,550,811	155,154	1,266,649	98,302	1,234,470	37.6	45.8	51,396	891,486	446,391	

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

Tax rate classes	Classified by the highest marginal rate at which tax was computed					Income tax after credits					Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Total	As a percent of—		Number of returns	Income taxes at rate	Income tax generated at rate		
			At marginal rates	At marginal rates	At marginal rates	At marginal rates		Adjusted gross income	Income subject to tax					
Separate Returns of Husbands and Wives														
Total	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
14 percent	1,590,212	14,006,389	9,177,311	1,547,392	2,066,745	370,500	1,908,413	13.6	20.8	1,590,212	9,177,311	2,066,745		
15 percent	100,231	247,221	22,547	22,547	3,154	3,157	403	0.2	1.8	1,590,212	9,177,311	107,455		
16 percent	101,815	314,254	75,148	24,240	3,598	3,598	8,974	1.9	7.8	1,590,212	9,177,311	107,448		
17 percent	101,815	314,254	75,148	24,240	3,598	3,598	8,974	1.9	7.8	1,590,212	9,177,311	107,448		
18 percent	96,507	426,511	169,867	24,877	25,914	4,217	19,124	4.5	11.3	1,230,435	6,867,770	108,251		
19 percent	340,950	1,904,656	1,008,659	326,669	167,759	60,067	136,386	7.1	16.6	1,230,435	6,867,770	397,598		
20 percent	294,879	2,295,953	1,469,697	290,097	267,531	63,820	227,352	10.3	16.2	860,376	1,469,697	322,373		
21 percent	—	—	—	—	—	—	—	—	—	—	—	—		
22 percent	—	—	—	—	—	—	—	—	—	—	—	—		
23 percent	—	—	—	—	—	—	—	—	—	—	—	—		
24 percent	—	—	—	—	—	—	—	—	—	—	—	—		
25 percent	176,666	1,773,127	1,217,867	157,871	239,125	38,468	220,322	12.4	18.1	568,097	960,733	245,183		
26 percent	147,561	1,917,539	1,322,006	142,318	260,534	40,129	264,944	14.6	20.0	411,437	671,058	197,936		
27 percent	—	—	—	—	—	—	—	—	—	—	—	—		
28 percent	—	—	—	—	—	—	—	—	—	—	—	—		
29 percent	106,259	1,570,997	1,170,384	107,794	267,115	34,494	254,229	16.2	21.7	263,870	423,016	135,395		
30 percent	68,520	1,139,326	889,532	67,362	219,169	24,261	211,160	18.5	23.7	157,611	245,574	88,407		
31 percent	—	—	—	—	—	—	—	—	—	—	—	—		
32 percent	53,799	1,014,091	799,186	46,140	208,320	17,895	199,400	18.7	25.0	60,891	116,744	45,530		
33 percent	—	—	—	—	—	—	—	—	—	—	—	—		
34 percent	10,111	297,365	169,325	8,624	48,720	2,721	46,345	21.0	28.0	58,741	58,741	23,922		
35 percent	10,810	262,596	264,733	10,213	60,451	4,596	59,415	22.6	29.9	25,130	36,707	17,418		
36 percent	—	—	—	—	—	—	—	—	—	—	—	—		
37 percent	5,294	199,413	109,519	8,839	34,139	9,290	33,192	19.4	39.6	14,210	26,900	12,943		
38 percent	1,944	57,242	48,391	5,595	16,482	2,736	15,712	27.4	32.5	8,126	34,196	17,083		
39 percent	—	—	—	—	—	—	—	—	—	—	—	—		
40 percent	—	—	—	—	—	—	—	—	—	—	—	—		
41 percent	—	—	—	—	—	—	—	—	—	—	—	—		
42 percent	—	—	—	—	—	—	—	—	—	—	—	—		
43 percent	—	—	—	—	—	—	—	—	—	—	—	—		
44 percent	—	—	—	—	—	—	—	—	—	—	—	—		
45 percent	—	—	—	—	—	—	—	—	—	—	—	—		
46 percent	—	—	—	—	—	—	—	—	—	—	—	—		
47 percent	—	—	—	—	—	—	—	—	—	—	—	—		
48 percent	—	—	—	—	—	—	—	—	—	—	—	—		
49 percent	—	—	—	—	—	—	—	—	—	—	—	—		
50 percent	2,292	77,665	61,976	2,384	21,900	1,264	27,630	27.8	34.9	7,242	31,246	16,560		
51 percent	1,068	50,021	38,035	3,812	15,160	2,087	14,872	28.7	39.1	4,884	26,707	14,889		
52 percent	—	—	—	—	—	—	—	—	—	—	—	—		
53 percent	1,006	51,159	41,451	2,812	17,440	1,631	17,267	33.7	41.6	3,860	18,896	11,540		
54 percent	—	—	—	—	—	—	—	—	—	—	—	—		
55 percent	—	—	—	—	—	—	—	—	—	—	—	—		
56 percent	—	—	—	—	—	—	—	—	—	—	—	—		
57 percent	—	—	—	—	—	—	—	—	—	—	—	—		
58 percent	—	—	—	—	—	—	—	—	—	—	—	—		
59 percent	—	—	—	—	—	—	—	—	—	—	—	—		
60 percent	—	—	—	—	—	—	—	—	—	—	—	—		
61 percent	—	—	—	—	—	—	—	—	—	—	—	—		
62 percent	—	—	—	—	—	—	—	—	—	—	—	—		
63 percent	—	—	—	—	—	—	—	—	—	—	—	—		
64 percent	—	—	—	—	—	—	—	—	—	—	—	—		
65 percent	—	—	—	—	—	—	—	—	—	—	—	—		
66 percent	—	—	—	—	—	—	—	—	—	—	—	—		
67 percent	—	—	—	—	—	—	—	—	—	—	—	—		
68 percent	—	—	—	—	—	—	—	—	—	—	—	—		
69 percent	—	—	—	—	—	—	—	—	—	—	—	—		
70 percent	—	—	—	—	—	—	—	—	—	—	—	—		
71 percent	—	—	—	—	—	—	—	—	—	—	—	—		
72 percent	—	—	—	—	—	—	—	—	—	—	—	—		
73 percent	—	—	—	—	—	—	—	—	—	—	—	—		
74 percent	—	—	—	—	—	—	—	—	—	—	—	—		
75 percent	—	—	—	—	—	—	—	—	—	—	—	—		
76 percent	—	—	—	—	—	—	—	—	—	—	—	—		
77 percent	—	—	—	—	—	—	—	—	—	—	—	—		
78 percent	—	—	—	—	—	—	—	—	—	—	—	—		
79 percent	—	—	—	—	—	—	—	—	—	—	—	—		
80 percent	—	—	—	—	—	—	—	—	—	—	—	—		
81 percent	—	—	—	—	—	—	—	—	—	—	—	—		
82 percent	—	—	—	—	—	—	—	—	—	—	—	—		
83 percent	—	—	—	—	—	—	—	—	—	—	—	—		
84 percent	—	—	—	—	—	—	—	—	—	—	—	—		
85 percent	—	—	—	—	—	—	—	—	—	—	—	—		
86 percent	—	—	—	—	—	—	—	—	—	—	—	—		
87 percent	—	—	—	—	—	—	—	—	—	—	—	—		
88 percent	—	—	—	—	—	—	—	—	—	—	—	—		
89 percent	—	—	—	—	—	—	—	—	—	—	—	—		
90 percent	—	—	—	—	—	—	—	—	—	—	—	—		
91 percent	—	—	—	—	—	—	—	—	—	—	—	—		
92 percent	—	—	—	—	—	—	—	—	—	—	—	—		
93 percent	—	—	—	—	—	—	—	—	—	—	—	—		
94 percent	—	—	—	—	—	—	—	—	—	—	—	—		
95 percent	—	—	—	—	—	—	—	—	—	—	—	—		
96 percent	—	—	—	—	—	—	—	—	—	—	—	—		
97 percent	—	—	—	—	—	—	—	—	—	—	—	—		
98 percent	—	—	—	—	—	—	—	—	—	—	—	—		
99 percent	—	—	—	—	—	—	—	—	—	—	—	—		
100 percent	—	—	—	—	—	—	—	—	—	—	—	—		

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Classified by the highest marginal rate at which tax was computed												Classified by each rate at which tax was computed			
Tax rate classes												Income tax after credits			
Returns of Single Persons												Income tax after credits			
Tax rate classes												Income tax after credits			
Returns of Single Persons												Income tax after credits			
Tax rate classes												Income tax after credits			
Returns of Single Persons												Income tax after credits			
Tax rate classes												Income tax after credits			
Returns of Single Persons												Income tax after credits			
Tax rate classes												Income tax after credits			
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Tax rate classes												Income tax after credits			
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Footnotes at end of table

**Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax			Tax generated			Total	Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate	
			At all rates	At marginal rate	At all rates	At marginal rate	As a percent of—									
								Adjusted gross income to tax		As a percent of—						
	(4)	(5)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)				
Returns of Heads of Households																
Total	4,280,412	4,098,039	25,515,250	3,850,786	5,122,582	889,352	4,321,728	9.8	17.1	4,280,412	25,515,250	5,122,481				
14 percent	420,761	1,916,778	222,854	222,854	31,143	31,200	1,948	0.1	0.9	4,380,412	4,082,505	571,551				
15 percent	487,659	2,821,428	733,719	246,060	107,564	39,370	8,445	0.2	1.2	3,693,657	3,818,052	578,889				
16 percent	971,477	8,872,205	2,817,140	974,186	487,210	175,534	281,175	3.8	9.0	3,717,982	5,775,216	1,039,559				
18 percent	795,915	6,844,186	3,751,272	719,812	538,854	136,726	524,888	7.7	14.0	2,400,915	4,004,812	769,914				
19 percent	688,091	6,948,055	4,239,386	565,212	771,817	139,275	682,257	9.1	16.1	1,643,269	2,845,859	574,445				
22 percent	389,114	3,747,388	3,547,444	559,697	75,867	82,961	578,496	11.0	15.6	1,016,509	1,814,327	371,307				
24 percent	24,000	24,000	24,000	24,000	24,000	24,000	24,000	—	—	—	—	—				
25 percent	231,063	3,650,720	2,514,487	203,857	489,159	50,964	451,366	12.4	18.2	326,762	895,255	248,814				
27 percent	152,398	2,766,827	1,981,816	133,064	407,799	35,927	376,618	13.6	18.0	395,689	616,670	167,311				
28 percent	89,467	1,177,078	64,260	284,560	25,757	17,993	259,757	14.5	19.7	243,303	371,892	104,330				
30 percent	49,148	1,116,983	827,669	41,201	188,746	12,803	176,111	15.8	21.3	153,818	250,837	77,687				
31 percent	27,007	684,466	514,151	121,240	8,968	115,175	115,175	18.6	22.4	104,669	183,347	58,871				
34 percent	34,000	—	—	—	—	—	—	—	—	—	—	—				
35 percent	10,867	569,655	400,752	19,012	88,263	6,654	92,869	18.3	23.2	77,961	136,107	39,556				
36 percent	13,612	533,333	333,333	10,228	86,471	3,811	85,660	19.3	25.4	47,841	78,468	28,825				
38 percent	—	—	—	—	—	—	—	—	—	—	—	—				
40 percent	6,839	233,332	181,980	4,166	45,441	1,708	43,733	19.5	25.0	34,229	58,946	24,189				
41 percent	1,421	228,000	167,212	1,719	15,719	635	15,084	20.6	26.9	20,710	78,203	35,182				
42 percent	1,833	86,198	61,823	2,287	17,784	1,335	16,449	21.8	28.1	18,787	33,811	16,277				
45 percent	2,464	120,139	90,381	1,577	28,598	805	26,792	21.9	28.1	18,787	33,811	16,277				
46 percent	—	—	—	—	—	—	—	—	—	—	—	—				
48 percent	*38	*27,860	*21,570	*16,557	*7,893	*3,328	*7,811	*28.0	*36.2	*2,818	*2,818	*1,070				
50 percent	1,468	158,255	123,062	64,301	14,129	35,000	13,807	24.3	31.9	10,381	20,511	10,461				
51 percent	1,116	367,718	43,298	4,298	4,298	460	4,298	31.9	31.9	10,381	20,511	10,461				
52 percent	3,107	167,372	131,229	6,323	44,798	3,288	43,442	26.0	33.1	10,349	34,131	17,748				
53 percent	2,469	146,746	116,623	6,574	42,156	3,616	41,220	28.1	35.4	7,805	37,052	17,468				
54 percent	3,988	36,251	25,931	431	6,863	241	6,622	37.5	37.5	7,805	37,052	17,468				
55 percent	2,804	224,431	167,372	15,366	6,600	9,949	62,765	29.0	37.5	5,533	45,776	26,552				
56 percent	—	—	—	—	—	—	—	—	—	—	—	—				
58 percent	300	26,420	20,823	963	8,907	568	8,588	32.5	41.2	2,988	15,441	9,110				
59 percent	788	77,637	58,986	2,204	25,157	1,345	24,812	32.0	42.1	2,980	14,443	8,810				
61 percent	396	39,645	31,404	1,451	13,879	753	13,780	32.2	42.9	2,980	14,443	8,810				
62 percent	398	39,645	31,404	1,451	13,879	753	13,780	32.2	42.9	2,980	14,443	8,810				
63 percent	819	82,712	68,198	2,690	30,561	1,821	30,041	36.9	46.4	2,976	14,435	8,806				
64 percent	526	62,419	48,892	3,005	19,223	1,228	18,000	35.3	46.4	1,980	10,362	6,654				
65 percent	67	11,111	8,811	3,178	2,616	1,228	2,616	39.1	46.4	1,980	10,362	6,654				
67 percent	363	63,904	50,102	3,178	25,016	1,228	24,352	38.4	48.6	1,980	10,362	6,654				
68 percent	200	38,590	30,666	1,769	15,710	1,203	15,535	39.2	48.6	1,980	10,362	6,654				
69 percent	70	7,252	5,752	72.18	115,636	50,495	112,219	47.7	58.0	498	77,103	53,972				
70 percent	488	235,925	185,819	72.18	115,636	50,495	112,219	47.7	58.0	498	77,103	53,972				

\* Estimate should be used with caution because of the small number of sample rooms of which it is based

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup>Does not include tax from recapture of new housing credit.



Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate									
	18 percent	19 percent	20 percent	21 percent	22 percent	23 percent	24 percent	25 percent	26 percent	27 percent
	Number of returns	Tax generated at all rates	Income subject to tax	Number of returns	Tax generated at all rates	Income subject to tax	Number of returns	Tax generated at all rates	Income subject to tax	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	68,719,727	67,666,818	153,491,227	69,716,727	55,156,400	60,813,892	48,450,485	7,297,270	40,541,479	7,926,527
\$1 under \$2,000	111,851	27,274	6,805	114,851	22,274	33,846	7,728	1,673	14,521	1,289
\$2,000 under \$3,000	1,908,469	615,401	87,991	1,908,469	551,554	79,790	42,350	10,796	153,946	2,066
\$3,000 under \$4,000	1,908,469	615,401	87,991	1,908,469	551,554	79,790	42,350	10,796	153,946	2,066
\$4,000 under \$5,000	3,491,052	5,797,247	895,508	3,491,052	5,797,247	895,508	3,491,052	5,797,247	895,508	3,491,052
\$5,000 under \$6,000	4,255,664	9,560,047	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664
\$6,000 under \$7,000	4,255,664	9,560,047	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664
\$7,000 under \$8,000	4,255,664	9,560,047	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664
\$8,000 under \$9,000	4,255,664	9,560,047	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664
\$9,000 under \$10,000	4,255,664	9,560,047	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664	9,559,931	9,559,931	4,255,664
\$10,000 under \$11,000	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381
\$11,000 under \$12,000	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381
\$12,000 under \$13,000	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381
\$13,000 under \$14,000	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381
\$14,000 under \$15,000	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381	19,911,891	19,911,891	3,200,381
\$15,000 under \$20,000	2,757,259	23,635,554	23,635,554	2,757,259	23,635,554	23,635,554	2,757,259	23,635,554	23,635,554	2,757,259
\$20,000 under \$30,000	2,757,259	23,635,554	23,635,554	2,757,259	23,635,554	23,635,554	2,757,259	23,635,554	23,635,554	2,757,259
\$30,000 under \$40,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$40,000 under \$50,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$50,000 under \$60,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$60,000 under \$70,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$70,000 under \$80,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$80,000 under \$90,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$90,000 under \$100,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$100,000 under \$150,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$150,000 under \$200,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$200,000 under \$500,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$500,000 under \$1,000,000	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539
\$1,000,000 or more	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539	19,924,356	19,924,356	1,984,539

Footnotes at end of table.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	25 percent			26 percent			28 percent			31 percent								
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate						
Total	23,113,134	62,408,731	15,817,183	3,762,640	5,983,906	1,015,547	10,322,950	31,854,118	8,883,713	2,006,701	3,378,027	978,828	1,499,772	2,431,834	753,869	6,150,315	18,724,841	5,984,106
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	52,884	23,152	5,788	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	35,200	51,600	14,240	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	50,880	71,840	20,560	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	60,880	86,880	24,880	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	70,880	101,880	29,180	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	80,880	116,880	33,480	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	90,880	131,880	37,780	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	100,880	146,880	42,080	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	110,880	161,880	46,380	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	120,880	176,880	50,680	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	130,880	191,880	54,980	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	140,880	206,880	59,280	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	150,880	221,880	63,580	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	160,880	236,880	67,880	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	1,165,434	7,842,391	1,960,598	1,615,849	2,899,270	752,803	1,965,598	3,305,559	88,337	1,165,745	1,572,340	455,979	461,072	481,161	149,160	131,058	227,566	72,821
\$20,000 under \$25,000	608,891	1,812,229	4,335,707	587,714	1,113,028	300,518	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$25,000 under \$30,000	381,477	1,330,238	3,482,568	354,165	1,113,028	454,165	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$30,000 under \$35,000	381,477	1,330,238	3,482,568	354,165	1,113,028	454,165	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$35,000 under \$40,000	381,477	1,330,238	3,482,568	354,165	1,113,028	454,165	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$40,000 under \$45,000	381,477	1,330,238	3,482,568	354,165	1,113,028	454,165	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$45,000 under \$50,000	381,477	1,330,238	3,482,568	354,165	1,113,028	454,165	2,418,021	3,932,917	1,101,217	454,221	882,331	258,892	484,691	955,474	267,877	122,488	228,051	85,016
\$50,000 under \$100,000	843,540	3,814,622	903,666	74,018	47,595	39,851	881,375	3,484,487	975,658	59,782	119,493	34,650	73,066	146,943	45,313	318,964	1,330,000	3,825,868
\$100,000 under \$200,000	184,205	202,869	175,717	16,331	32,632	8,811	170,528	675,280	189,078	13,451	26,000	7,801	16,533	32,505	10,777	170,306	874,472	215,951
\$200,000 under \$500,000	36,099	135,937	33,649	4,081	12,122	2,397	31,018	103,885	25,251	1,290	3,506	1,012	2,805	1,212	3,497	13,712	41,568	14,568
\$500,000 under \$1,000,000	1,346	4,826	1,207	239	478	129	3,469	13,717	3,841	209	418	121	239	478	148	1,133	4,400	1,408
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	34 percent			35 percent			36 percent			38 percent								
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate						
Total	971,560	1,475,048	501,516	77,661	136,180	47,656	4,329,818	12,735,385	4,802,738	483,143	835,700	3,171,569	2,396,148	7,821,375	3,050,336	320,707	1,059,224	423,684
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	60,028	28,213	8,592	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	362,275	579,891	166,891	29	71,777	27,737	312,516	278,796	98,647	54,423	16,121	25,716	11,372	15,867	40,222	15,465	154,465	61,796
\$3,000 under \$4,000	194,216	362,455	122,235	37,321	25,635	9,346	256,604	254,369	21,652	200,838	378,065	138,455	13,556	13,556	161,398	63,343	241,336	84,343
\$4,000 under \$5,000	50,591	118,586	40,404	13,731	7,815	2,735	393,170	556,753	1,284,575	72,094	144,026	44,660	883,489	3,374,572	1,316,033	58,521	231,742	92,697
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$200,000	13,471	26,716	9,083	2,828	5,666	1,980	183,533	700,593	252,203	16,157	32,287	12,269	87,724	367,224	260,217	13,311	53,176	21,470
\$200,000 under \$500,000	3,564	9,346	2,468	1,000	2,000	400	4,000	14,721	5,800	606	1,112	3,400	1,112	3,400	13,500	5,385	22,176	8,608
\$500,000 under \$1,000,000	209	418	142	30	60	21	1,341	4,615	1,733	239	478	182	1,101	4,335	1,691	209	634	334
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued  
(All figures are estimates based on sample—money amounts are in thousands of dollars)

Size of adjusted gross income		Tax generated at specified rate—Continued												Tax generated at specified rate—Continued											
		41 percent			42 percent			45 percent			48 percent			52 percent			55 percent			56 percent			58 percent		
		Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total		34,279	58,846	24,188	1,688,510	5,731,534	2,407,412	1,448,760	5,408,291	2,534,181	990,895	3,462,066	1,661,801	900,382	5,675,878	2,837,299	142,098	1,097,284	548,813						
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		1,639	1,639	1,639	1,639	1,639	1,639	6,935	6,935	2,966	1,916	12,894	1,251	1,200	1,865	4,765	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383
\$20,000 under \$30,000		1,296	1,296	1,296	1,296	1,296	1,296	8,714	8,714	3,021	1,916	12,894	1,251	1,200	1,865	4,765	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383
\$30,000 under \$40,000		15,559	25,306	10,375	588,277	1,566,016	697,727	985,672	1,097,220	482,749	757,537	1,254,119	1,254,119	65,771	225,683	1,872,695	72,726	395,519	197,642	197,642	197,642	197,642	197,642	197,642	197,642
\$40,000 under \$50,000		13,572	26,822	10,913	1,618,746	4,587,164	1,947,448	1,557,816	3,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816
\$50,000 under \$100,000		2,662	2,662	2,662	2,662	2,662	2,662	18,684	18,684	6,748	3,488	13,656	1,365	1,365	2,982	8,072	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913
\$100,000 under \$200,000		100	200	82	3,464	13,896	5,836	3,995	16,884	7,602	3,488	13,656	1,365	1,365	2,982	8,072	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913
\$200,000 under \$1,000,000		25	25	25	4,450	4,450	1,589	1,537	5,695	2,593	1,128	4,361	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102
\$1,000,000 or more		30	30	30	1,150	4,450	1,589	1,537	5,695	2,593	1,128	4,361	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102

Size of adjusted gross income		Tax generated at specified rate—Continued												Tax generated at specified rate—Continued											
		50 percent maximum tax rate			51 percent			52 percent			53 percent			55 percent			56 percent			58 percent			60 percent		
		Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total		231,677	8,974,976	4,487,220	10,921	20,511	10,481	10,340	34,131	17,748	360,080	2,555,357	1,460,339	288,099	2,033,112	1,184,212	5,410	10,126	5,671						
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	
\$20,000 under \$30,000		1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	
\$30,000 under \$40,000		15,559	25,306	10,375	588,277	1,566,016	697,727	985,672	1,097,220	482,749	757,537	1,254,119	1,254,119	65,771	225,683	1,872,695	72,726	395,519	197,642	197,642	197,642	197,642	197,642	197,642	
\$40,000 under \$50,000		13,572	26,822	10,913	1,618,746	4,587,164	1,947,448	1,557,816	3,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	1,557,816	
\$50,000 under \$100,000		2,662	2,662	2,662	2,662	2,662	2,662	18,684	18,684	6,748	3,488	13,656	1,365	1,365	2,982	8,072	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913	
\$100,000 under \$200,000		100	200	82	3,464	13,896	5,836	3,995	16,884	7,602	3,488	13,656	1,365	1,365	2,982	8,072	14,913	14,913	14,913	14,913	14,913	14,913	14,913	14,913	
\$200,000 under \$1,000,000		25	25	25	4,450	4,450	1,589	1,537	5,695	2,593	1,128	4,361	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	
\$1,000,000 or more		30	30	30	1,150	4,450	1,589	1,537	5,695	2,593	1,128	4,361	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	58 percent		59 percent		60 percent		61 percent		62 percent		63 percent		64 percent					
	Number of returns	Tax generated at rate	Number of returns	Income generated at rate	Number of returns	Tax generated at rate	Number of returns	Income generated at rate	Number of returns	Tax generated at rate	Number of returns	Income generated at rate	Number of returns	Tax generated at rate				
(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	
Total .....	148,918	1,211,742	702,910	2,868	15,441	9,110	144,300	1,075,770	645,482	2,960	14,443	8,610	115,568	1,266,084	786,212	2,373	14,652	9,231
\$1 under \$1,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000 .....	4,422	11,058	19,629	1,226	5,947	3,509	36,393	159,825	95,955	1,305	5,191	3,167	23,159	138,589	95,925	674	2,420	1,525
\$50,000 under \$100,000 .....	39,927	183,671	106,529	1,199	6,948	4,099	86,829	688,222	413,833	1,216	6,832	4,348	69,399	740,400	493,048	1,333	8,271	5,494
\$100,000 under \$200,000 .....	90,507	819,897	475,553	1,199	6,948	4,099	86,829	688,222	413,833	1,216	6,832	4,348	69,399	740,400	493,048	1,333	8,271	5,494
\$200,000 under \$500,000 .....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$500,000 under \$1,000,000 .....	2,070	24																

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with income subject to tax	Tax generated at specified rate									
		17 percent		18 percent		19 percent		22 percent		25 percent	
		Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate
<b>Total</b>	<b>46,212,686</b>	<b>13,550,635</b>	<b>509,148,815</b>	<b>118,484,517</b>	<b>46,212,686</b>	<b>39,467,400</b>	<b>5,535,146</b>	<b>36,681,402</b>	<b>37,799,723</b>	<b>36,955,649</b>	<b>36,989,716</b>
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	13,884	574	—	78	13,884	574	—	—	—	—	—
\$2,000 under \$3,000	50,673	192	78	21	50,673	320,682	2,712	117,207	22,192	—	—
\$3,000 under \$5,000	342,884	342,884	48,198	48,198	44,697	117,207	44,697	117,207	22,192	—	—
\$5,000 under \$6,000	1,224,041	1,224,041	13,076	17,822	1,224,041	130,222	130,222	1,224,041	360,555	54,083	122,516
\$6,000 under \$7,000	1,401,893	2,626,398	2,626,398	384,971	1,401,893	1,313,043	1,313,043	1,313,043	514,884	137,140	628,304
\$7,000 under \$8,000	1,401,893	2,626,398	2,626,398	384,971	1,401,893	1,313,043	1,313,043	1,313,043	514,884	137,140	628,304
\$8,000 under \$10,000	1,541,951	5,529,043	5,529,043	882,205	1,541,951	1,517,432	212,440	1,472,220	1,472,220	212,440	1,541,951
\$10,000 under \$15,000	1,607,203	7,106,278	7,106,278	1,139,169	1,607,203	1,599,056	222,868	1,587,437	1,585,150	233,272	1,585,151
\$15,000 under \$20,000	1,777,447	9,422,919	9,422,919	1,445,044	1,777,447	1,766,277	247,279	1,759,372	1,742,911	281,377	1,720,569
\$20,000 under \$30,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$30,000 under \$40,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$40,000 under \$50,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$50,000 under \$100,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$100,000 under \$150,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$150,000 under \$200,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$200,000 under \$300,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$300,000 under \$500,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$500,000 under \$1,000,000	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071
\$1,000,000 or more	1,841,071	11,818,071	11,818,071	1,841,071	1,841,071	1,841,071	268,001	1,841,071	1,841,071	268,001	1,841,071

Size of adjusted gross income	Number of returns	Tax generated at specified rate—Continued									
		17 percent		18 percent		19 percent		22 percent		25 percent	
		Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate
<b>Total</b>	<b>35,208,696</b>	<b>34,347,742</b>	<b>8,838,116</b>	<b>33,510,775</b>	<b>116,488,084</b>	<b>22,512,852</b>	<b>25,519,174</b>	<b>30,975,259</b>	<b>16,481,557</b>	<b>17,925,695</b>	<b>12,944,675</b>
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$300,000	—	—	—	—	—	—	—	—	—	—	—
\$300,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax generated at specified rate—Continued									
	32 percent		36 percent		39 percent		42 percent		45 percent	
	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate
Total .....	(28)	5,789,777	(32)	5,794,073	(35)	7,704,831	(39)	5,379,556	(42)	4,300,088
\$1,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$60,000 .....	—	—	—	—	—	—	—	—	—	—
\$60,000 under \$70,000 .....	—	—	—	—	—	—	—	—	—	—
\$70,000 under \$80,000 .....	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000 .....	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$110,000 .....	—	—	—	—	—	—	—	—	—	—
\$110,000 under \$120,000 .....	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$130,000 .....	—	—	—	—	—	—	—	—	—	—
\$130,000 under \$140,000 .....	—	—	—	—	—	—	—	—	—	—
\$140,000 under \$150,000 .....	—	—	—	—	—	—	—	—	—	—
\$150,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—
Total .....	(44)	948,018	(47)	791,483	(50)	118,692	(53)	299,551	(56)	352,838
\$1,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$60,000 .....	—	—	—	—	—	—	—	—	—	—
\$60,000 under \$70,000 .....	—	—	—	—	—	—	—	—	—	—
\$70,000 under \$80,000 .....	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000 .....	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$110,000 .....	—	—	—	—	—	—	—	—	—	—
\$110,000 under \$120,000 .....	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$130,000 .....	—	—	—	—	—	—	—	—	—	—
\$130,000 under \$140,000 .....	—	—	—	—	—	—	—	—	—	—
\$140,000 under \$150,000 .....	—	—	—	—	—	—	—	—	—	—
\$150,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income		Tax generated at specified rate—Continued														
		55 percent		58 percent		60 percent		62 percent		64 percent						
Number of returns	Income subject to tax	Tax generated at rate		Number of returns		Income subject to tax		Tax generated at rate		Income subject to tax						
		(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Total		208,435	1,647,522	906,137	139,595	1,148,997	664,719	96,302	850,418	510,251	79,492	1,008,069	625,000	51,386	697,646	446,391
\$1 under \$1,000																
\$1,000 under \$2,000																
\$2,000 under \$3,000																
\$3,000 under \$4,000																
\$4,000 under \$5,000																
\$5,000 under \$6,000																
\$6,000 under \$7,000																
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\$14,000 under \$15,000																
\$15,000 under \$20,000																
\$20,000 under \$30,000																
\$30,000 under \$50,000																
\$50,000 under \$100,000																
\$100,000 or more																
\$1 and under	110,454	616,948	339,322	33,363	142,015	82,389		2,562	5,491	3,289						
\$1,000 under \$2,000																
\$2,000 under \$3,000																
\$3,000 under \$4,000																
\$4,000 under \$5,000																
\$5,000 under \$6,000																
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\$15,000 under \$20,000																
\$20,000 under \$30,000																
\$30,000 under \$50,000																
\$50,000 under \$100,000																
\$100,000 or more																
\$1 and under	14,428	14,428	14,428	14,428	83,276	5,024	28,212	41,488	28,212	508	1,795	1,211				
\$1,000 under \$2,000																
\$2,000 under \$3,000																
\$3,000 under \$4,000																
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\$15,000 under \$20,000																
\$20,000 under \$30,000																
\$30,000 under \$50,000																
\$50,000 under \$100,000																
\$100,000 or more																

Size of adjusted gross income		Tax generated at specified rate—Continued											
		58 percent		60 percent		62 percent		70 percent					
Number of returns	Income subject to tax	Tax generated at rate		Number of returns		Income subject to tax		Tax generated at rate		Income subject to tax			
		(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total		35,275	509,403	336,206	26,303	401,025	272,897	20,161	310,008	210,046	18,796	275,486	1,928,676
\$1 under \$1,000													
\$1,000 under \$2,000													
\$2,000 under \$3,000													
\$3,000 under \$4,000													
\$4,000 under \$5,000													
\$5,000 under \$6,000													
\$6,000 under \$7,000													
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\$14,000 under \$15,000													
\$15,000 under \$20,000													
\$20,000 under \$30,000													
\$30,000 under \$50,000													
\$50,000 under \$100,000													
\$100,000 or more													
\$1 and under	14,428	14,428	14,428	14,428	83,276	5,024	28,212	41,488	28,212	508	1,795	1,211	
\$1,000 under \$2,000													
\$2,000 under \$3,000													
\$3,000 under \$4,000													
\$4,000 under \$5,000													
\$5,000 under \$6,000													
\$6,000 under \$7,000													
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\$14,000 under \$15,000													
\$15,000 under \$20,000													
\$20,000 under \$30,000													
\$30,000 under \$50,000													
\$50,000 under \$100,000													
\$100,000 or more													

\* Figures are based on sample returns with adjusted gross income of \$100,000 or more.

NOTE: Due to rounding, the sum of the figures in each column may not equal the total.

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

Size of adjusted gross income	Tax generated at specified rate											
	17 percent	19 percent	22 percent	25 percent	28 percent	14 percent	15 percent	16 percent	17 percent	18 percent	19 percent	20 percent
	Number of returns	Tax generated at all rates	Number of returns	Income subject to tax	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns
Total	1,320,433	6,370,770	1,223,526	2,082,221	397,598	842,976	1,465,285	322,543	588,097	940,733	245,183	411,431
\$1 under \$1,000	1,320,433	6,370,770	1,223,526	2,082,221	397,598	842,976	1,465,285	322,543	588,097	940,733	245,183	411,431
\$1,000 under \$2,000	2,927	14,562	2,927	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562
\$2,000 under \$3,000	67,818	21,032	3,579	18,573	3,579	18,573	3,579	18,573	3,579	18,573	3,579	18,573
\$3,000 under \$4,000	130,727	58,935	10,019	69,251	10,019	69,251	10,019	69,251	10,019	69,251	10,019	69,251
\$4,000 under \$5,000	157,069	77,451	13,167	140,316	13,167	140,316	13,167	140,316	13,167	140,316	13,167	140,316
\$5,000 under \$6,000	175,525	97,825	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300
\$6,000 under \$7,000	175,525	97,825	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300
\$7,000 under \$8,000	175,525	97,825	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300
\$8,000 under \$9,000	175,525	97,825	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300
\$9,000 under \$10,000	175,525	97,825	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300	15,525	160,300
\$10,000 under \$11,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$11,000 under \$12,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$12,000 under \$13,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$13,000 under \$14,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$14,000 under \$15,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$15,000 under \$16,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$16,000 under \$17,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$17,000 under \$18,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$18,000 under \$19,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$19,000 under \$20,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$20,000 under \$21,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$21,000 under \$22,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$22,000 under \$23,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$23,000 under \$24,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$24,000 under \$25,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$25,000 under \$26,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$26,000 under \$27,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$27,000 under \$28,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$28,000 under \$29,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$29,000 under \$30,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$30,000 under \$31,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$31,000 under \$32,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$32,000 under \$33,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$33,000 under \$34,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$34,000 under \$35,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$35,000 under \$36,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$36,000 under \$37,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$37,000 under \$38,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$38,000 under \$39,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$39,000 under \$40,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$40,000 under \$41,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$41,000 under \$42,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$42,000 under \$43,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$43,000 under \$44,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$44,000 under \$45,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$45,000 under \$46,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$46,000 under \$47,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$47,000 under \$48,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$48,000 under \$49,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$49,000 under \$50,000	20,355	40,017	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867	8,803	79,867
\$50,000 under \$100,000	458	43,162	42,206	22,206	458	229	32	458	229	32	458	229
\$100,000 under \$200,000	166	39,302	39,079	24,983	166	83	12	166	83	12	166	83
\$200,000 under \$500,000	166	39,302	39,079	24,983	166	83	12	166	83	12	166	83
\$500,000 under \$1,000,000	166	39,302	39,079	24,983	166	83	12	166	83	12	166	83
\$1,000,000 or more	34	48,129	35,869	73,120	34	17	2	34	17	2	34	17

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars.

Footnotes at end of table

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars!

Size of adjusted gross income		Tax generated at specified rate—Continued															
		55 percent				58 percent				60 percent				62 percent			
		Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate		
Total .....		(56)	4,884	26,707	14,689	3,840	19,096	11,540	2,978	15,037	8,022	2,008	15,426	9,584			
\$1 under \$1,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000 under \$2,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$2,000 under \$3,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$3,000 under \$4,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$4,000 under \$5,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$5,000 under \$6,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$6,000 under \$7,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$7,000 under \$8,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$8,000 under \$9,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$9,000 under \$10,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$10,000 under \$11,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$11,000 under \$12,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$12,000 under \$13,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$13,000 under \$14,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$14,000 under \$15,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$15,000 under \$20,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$20,000 under \$25,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$25,000 under \$30,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$30,000 under \$50,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$50,000 under \$100,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$100,000 under \$200,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$200,000 under \$500,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$500,000 under \$1,000,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more .....		—	—	—	—	—	—	—	—	—	—	—	—	—			

Size of adjusted gross income		Tax generated at specified rate—Continued														
		64 percent		68 percent		68 percent		68 percent		68 percent		68 percent				
		Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate			
Total .....		(68)	1,310	6,940	5,724	882	5,027	3,912	4,976	3,354	448	4,308	2,973	392	87,720	61,404
\$1 under \$1,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\*\*Identifies (s) size classes for which data were deleted because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income		Tax generated at specified rate				
		14 percent	15 percent	16 percent	17 percent	18 percent
		Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
		(1)	(2)	(3)	(4)	(5)
Total		4,280,412	25,411,322	25,315,250	5,123,942	4,280,412
\$1 under \$1,000		—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—
\$15,000 under \$20,000		—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—
\$25,000 under \$30,000		—	—	—	—	—
\$30,000 under \$40,000		—	—	—	—	—
\$40,000 under \$50,000		—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—
\$100,000 under \$200,000		—	—	—	—	—
\$200,000 under \$500,000		—	—	—	—	—
\$500,000 under \$1,000,000		—	—	—	—	—
\$1,000,000 or more		—	—	—	—	—

Size of adjusted gross income		Tax generated at specified rate				
		18 percent	19 percent	22 percent	23 percent	24 percent
		Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
		(1)	(2)	(3)	(4)	(5)
Total		3,371,992	5,775,216	4,004,412	760,914	1,642,860
\$1 under \$1,000		—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—
\$15,000 under \$20,000		—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—
\$25,000 under \$30,000		—	—	—	—	—
\$30,000 under \$40,000		—	—	—	—	—
\$40,000 under \$50,000		—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—
\$100,000 under \$200,000		—	—	—	—	—
\$200,000 under \$500,000		—	—	—	—	—
\$500,000 under \$1,000,000		—	—	—	—	—
\$1,000,000 or more		—	—	—	—	—

Footnotes at end of table



**Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[illegible]

Footnotes at end of table



All figures are estimates based on samples—money amounts are in thousands of dollars

Footnotes at end of table

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income		Tax generated at specified rate—Continued									
		61 percent		62 percent		63 percent		64 percent		66 percent	
		Number of returns (83)	Income subject to tax (84)	Number of returns (85)	Income generated at rate (86)	Number of returns (87)	Income generated at rate (88)	Number of returns (89)	Income generated at rate (90)	Number of returns (91)	Income generated at rate (92)
Total		2,960	14,443	2,382	7,895	4,895	14,652	9,230	16,322	10,446	18,081
\$1 under \$1,000		—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000		—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000		—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000		1,305	5,191	758	1,880	1,173	2,420	1,525	4,24	271	6,912
\$200,000 under \$300,000		1,218	6,832	1,188	4,282	2,642	8,721	5,694	10,881	8,386	10,473
\$300,000 under \$400,000		60	2,556	38	1,232	58	2,654	292	4,696	445	5,381
\$400,000 under \$500,000		60	2,556	38	1,232	58	2,654	292	4,696	445	5,381
\$500,000 under \$1,000,000		16	92	15	60	37	15	120	16	182	211
\$1,000,000 or more		—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income		Tax generated at specified rate—Continued									
		67 percent		68 percent		69 percent		70 percent		70 percent	
		Number of returns (88)	Income subject to tax (89)	Number of returns (90)	Income generated at rate (91)	Number of returns (92)	Income generated at rate (93)	Number of returns (94)	Income generated at rate (95)	Number of returns (96)	Income generated at rate (97)
Total		1,029	14,819	9,795	11,085	7,538	559	9,274	5,706	498	77,103
\$1 under \$1,000		—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000		—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000		—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000		542	5,889	3,945	2,894	2,086	1,107	1,918	1,604	48	357
\$200,000 under \$300,000		60	2,556	476	1,140	775	301	4,788	4,788	88	21,403
\$300,000 under \$400,000		15	308	207	16	306	207	320	221	27	31,581
\$400,000 under \$500,000		—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000		—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more		—	—	—	—	—	—	—	—	—	—

\*Estimates should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

Table 3.17—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate											
	14 percent			15 percent			16 percent			17 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total	22,833,462	127,605,198	27,770,383	22,833,462	10,839,459	1,517,524	20,602,598	11,244,063	1,490,863	10,081,201	10,176,619	1,490,258
\$1 under \$1,000	114,763	2,274	316	114,763	2,274	316	42,222	1,853	—	14,421	1,286	—
\$1,000 under \$2,000	43,770	43,770	8,271	43,770	30,126	4,218	42,222	12,355	—	14,421	1,286	—
\$2,000 under \$3,000	17,198	17,198	3,439	17,198	12,544	1,718	17,198	4,822	—	14,421	1,286	—
\$3,000 under \$4,000	2,874,779	2,874,779	420,270	2,874,779	1,374,604	182,445	2,808,216	1,022,233	150,383	1,308,662	381,822	181,097
\$4,000 under \$5,000	4,745,361	4,745,361	740,516	4,745,361	2,096,750	274,737	4,745,361	1,221,083	233,586	1,125,608	680,087	181,097
\$5,000 under \$6,000	6,808,012	6,808,012	1,148,872	6,808,012	2,634,311	348,589	6,808,012	1,204,458	268,668	2,408,477	1,184,305	198,089
\$6,000 under \$7,000	8,916,684	8,916,684	1,544,751	8,916,684	3,538,892	468,892	8,916,684	1,268,358	333,181	3,548,135	1,748,125	242,875
\$7,000 under \$8,000	1,779,565	1,779,565	293,880	1,779,565	1,068,144	134,460	1,779,565	268,398	55,938	1,779,565	868,125	142,875
\$8,000 under \$9,000	1,544,751	1,544,751	250,785	1,544,751	908,144	114,460	1,544,751	211,368	45,938	1,544,751	779,565	122,875
\$9,000 under \$10,000	1,274,395	1,274,395	205,785	1,274,395	737,198	93,228	1,274,395	187,395	37,198	1,274,395	630,901	102,875
\$10,000 under \$11,000	1,032,864	1,032,864	165,000	1,032,864	585,319	73,961	1,032,864	152,311	30,961	1,032,864	504,864	83,864
\$11,000 under \$12,000	732,342	732,342	115,000	732,342	408,686	51,218	732,342	105,218	21,218	732,342	354,864	56,864
\$12,000 under \$13,000	585,319	585,319	90,000	585,319	317,986	40,218	585,319	85,218	17,218	585,319	279,864	44,864
\$13,000 under \$14,000	468,536	468,536	72,000	468,536	250,286	32,218	468,536	68,218	14,218	468,536	224,864	35,864
\$14,000 under \$15,000	381,822	381,822	57,000	381,822	200,286	26,218	381,822	55,218	11,218	381,822	184,864	29,864
\$15,000 under \$16,000	308,087	308,087	46,000	308,087	160,286	21,218	308,087	44,218	9,218	308,087	149,864	23,864
\$16,000 under \$17,000	242,875	242,875	36,000	242,875	128,286	16,218	242,875	35,218	7,218	242,875	119,864	19,864
\$17,000 under \$18,000	198,089	198,089	29,000	198,089	103,286	13,218	198,089	28,218	5,218	198,089	94,864	15,864
\$18,000 under \$19,000	161,097	161,097	24,000	161,097	85,286	11,218	161,097	23,218	4,218	161,097	79,864	13,864
\$19,000 under \$20,000	135,459	135,459	20,000	135,459	70,286	9,218	135,459	19,218	3,218	135,459	64,864	10,864
\$20,000 under \$200,000	3,354	724,072	424,407	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
\$200,000 under \$500,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$500,000 under \$1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000,000 or more	211	397,511	254,267	211	211	211	211	211	211	211	211	211

Size of adjusted gross income

Size of adjusted gross income	Tax generated at specified rate—Continued											
	19 percent			21 percent			24 percent			25 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total	17,360,564	17,360,564	1,438,714	17,360,564	2,556,237	1,152,277	19,339,497	4,081,294	4,081,294	13,189,302	3,165,977	3,165,977
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	18,519	18,519	3,704	18,519	13,519	1,869	18,519	4,519	—	18,519	1,418	—
\$3,000 under \$4,000	143,581	143,581	21,537	143,581	103,581	13,869	143,581	33,869	—	143,581	11,418	—
\$4,000 under \$5,000	2,136,715	2,136,715	338,447	2,136,715	1,124,096	148,723	2,136,715	538,723	330,024	2,136,715	152,796	36,617
\$5,000 under \$6,000	2,370,461	2,370,461	388,517	2,370,461	1,250,828	160,828	2,370,461	598,828	95,556	2,370,461	178,828	44,828
\$6,000 under \$7,000	2,771,546	2,771,546	451,267	2,771,546	1,457,206	198,689	2,771,546	718,689	111,536	2,771,546	218,689	54,689
\$7,000 under \$8,000	1,541,095	1,541,095	250,405	1,541,095	805,818	105,818	1,541,095	395,818	60,818	1,541,095	125,818	31,818
\$8,000 under \$9,000	1,271,445	1,271,445	205,225	1,271,445	658,225	85,225	1,271,445	325,225	50,225	1,271,445	100,225	25,225
\$9,000 under \$10,000	1,032,864	1,032,864	165,000	1,032,864	533,460	70,460	1,032,864	268,460	40,460	1,032,864	80,460	20,460
\$10,000 under \$11,000	732,342	732,342	115,000	732,342	398,215	52,215	732,342	198,215	29,215	732,342	59,215	14,215
\$11,000 under \$12,000	585,319	585,319	90,000	585,319	324,218	42,218	585,319	158,218	23,218	585,319	47,218	11,218
\$12,000 under \$13,000	468,536	468,536	72,000	468,536	250,286	32,286	468,536	118,286	17,286	468,536	38,286	9,286
\$13,000 under \$14,000	381,822	381,822	57,000	381,822	200,286	26,286	381,822	95,286	14,286	381,822	31,286	7,286
\$14,000 under \$15,000	308,087	308,087	46,000	308,087	160,286	21,286	308,087	75,286	11,286	308,087	25,286	6,286
\$15,000 under \$20,000	1,500,398	1,500,398	239,215	1,500,398	969,961	127,529	1,500,398	399,961	60,529	1,500,398	127,529	31,529
\$20,000 under \$25,000	234,377	234,377	38,844	234,377	103,286	13,286	234,377	58,286	8,286	234,377	19,286	4,286
\$25,000 under \$30,000	187,252	187,252	30,218	187,252	85,286	11,286	187,252	45,286	6,286	187,252	15,286	3,286
\$30,000 under \$40,000	103,286	103,286	16,218	103,286	45,286	5,218	103,286	23,218	3,218	103,286	8,218	2,218
\$40,000 under \$50,000	60,861	60,861	9,218	60,861	26,286	3,286	60,861	13,286	2,286	60,861	5,286	1,286
\$50,000 under \$100,000	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
\$100,000 under \$200,000	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442
\$200,000 under \$500,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$500,000 under \$1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000,000 or more	211	397,511	254,267	211	211	211	211	211	211	211	211	211

Figures in italics at end of table

Table 3.17—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

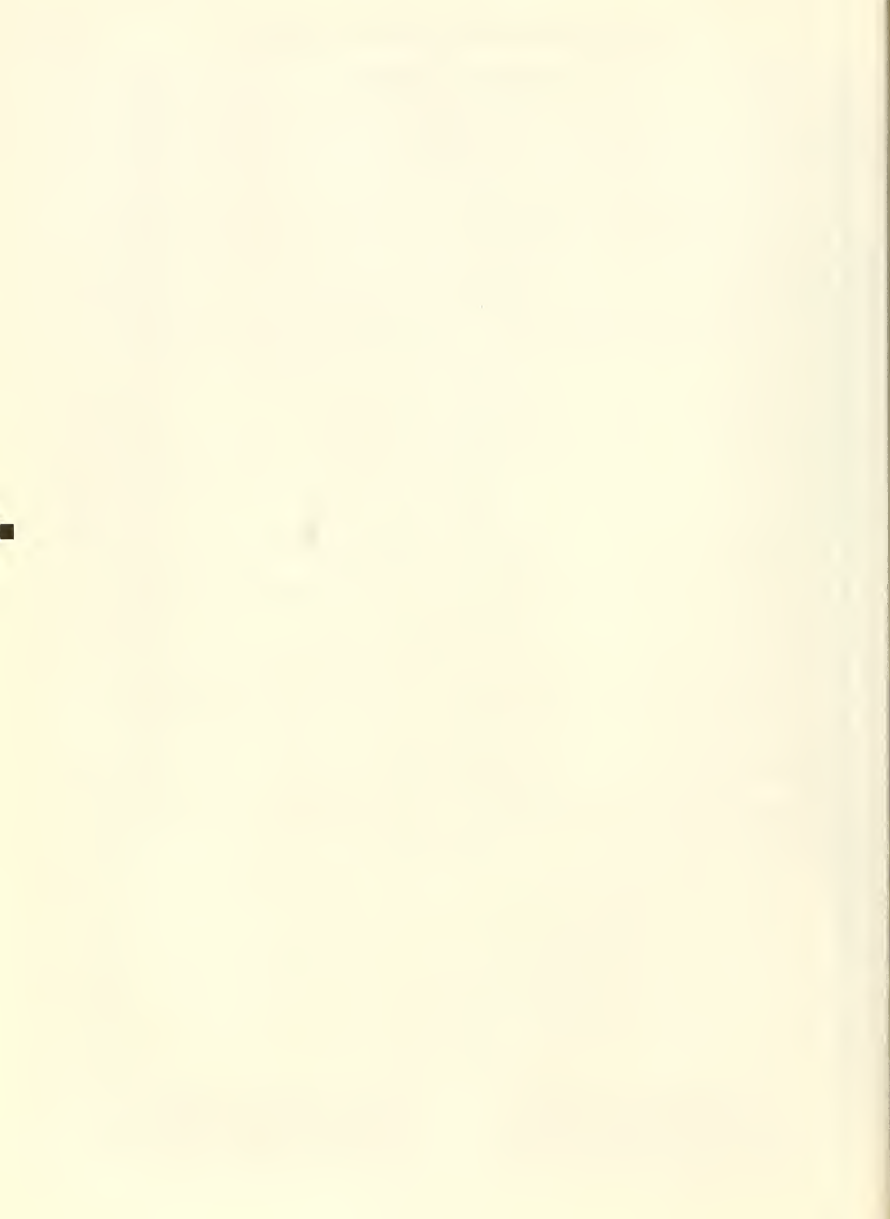
Size of adjusted gross income	Tax generated at specified rate—Continued										Tax generated at specified rate—Continued									
	25 percent		27 percent		29 percent		31 percent		34 percent		40 percent		45 percent		50 percent regular rate		50 percent regular rate		50 percent regular rate	
	Number of returns	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
Total	5,498,423	8,698,849	2,174,712	3,396,941	5,383,835	1,448,238	2,080,701	3,378,027	978,828	1,345,950	2,181,197	876,171	876,171	876,171	876,171	876,171	876,171	876,171	876,171	876,171
\$1 under \$1,000	458,105	198,877	28,216	45,438	538,105	148,877	198,877	316,877	458,105	198,877	538,105	148,877	198,877	538,105	148,877	198,877	538,105	148,877	198,877	538,105
\$1,000 under \$2,000	742,105	821,704	155,438	248,677	742,105	821,704	155,438	248,677	742,105	821,704	155,438	248,677	742,105	821,704	155,438	248,677	742,105	821,704	155,438	248,677
\$2,000 under \$3,000	1,044,309	2,617,077	837,722	1,044,309	1,044,309	2,617,077	837,722	1,044,309	1,044,309	2,617,077	837,722	1,044,309	1,044,309	1,044,309	2,617,077	837,722	1,044,309	1,044,309	1,044,309	2,617,077
\$3,000 under \$4,000	687,572	1,044,309	261,077	458,105	687,572	1,044,309	261,077	458,105	687,572	1,044,309	261,077	458,105	687,572	1,044,309	261,077	458,105	687,572	1,044,309	261,077	458,105
\$4,000 under \$5,000	518,702	984,258	248,567	458,105	518,702	984,258	248,567	458,105	518,702	984,258	248,567	458,105	518,702	984,258	248,567	458,105	518,702	984,258	248,567	458,105
\$5,000 under \$6,000	1,460,228	2,917,604	729,401	1,429,451	1,460,228	2,917,604	729,401	1,429,451	1,460,228	2,917,604	729,401	1,429,451	1,460,228	2,917,604	729,401	1,429,451	1,460,228	2,917,604	729,401	1,429,451
\$6,000 under \$7,000	468,305	833,537	233,384	449,080	468,305	833,537	233,384	449,080	468,305	833,537	233,384	449,080	468,305	833,537	233,384	449,080	468,305	833,537	233,384	449,080
\$7,000 under \$8,000	197,007	392,507	85,624	185,544	197,007	392,507	85,624	185,544	197,007	392,507	85,624	185,544	197,007	392,507	85,624	185,544	197,007	392,507	85,624	185,544
\$8,000 under \$9,000	60,998	119,956	29,969	59,947	60,998	119,956	29,969	59,947	60,998	119,956	29,969	59,947	60,998	119,956	29,969	59,947	60,998	119,956	29,969	59,947
\$9,000 under \$10,000	13,517	27,035	6,756	13,517	13,517	27,035	6,756	13,517	13,517	27,035	6,756	13,517	13,517	27,035	6,756	13,517	13,517	27,035	6,756	13,517
\$10,000 under \$20,000	3,431	6,865	1,714	3,424	3,431	6,865	1,714	3,424	3,431	6,865	1,714	3,424	3,431	6,865	1,714	3,424	3,431	6,865	1,714	3,424
\$20,000 under \$50,000	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209
\$50,000 under \$100,000	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209
\$100,000 or more	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209	210	419	105	209

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars

[illegible]

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.





## Section 4

# Taxpayers Age 65 or Over; Credit for the Elderly

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### Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly the retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

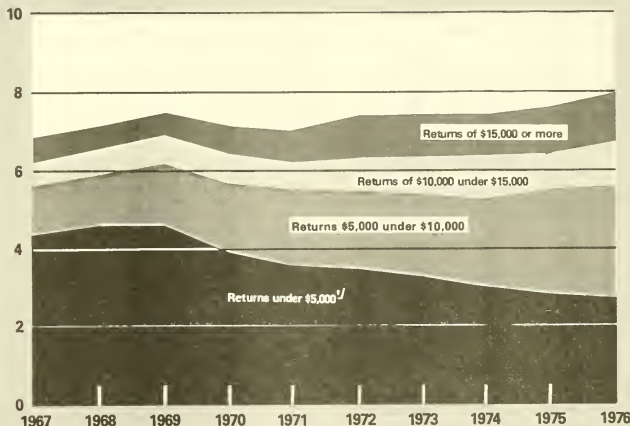
### Returns with Age Exemptions

Persons age 65 or over benefited from certain special tax provisions under the Internal Revenue Code. These included an additional \$750 exemption for each taxpayer age 65 or over (which resulted in raising the income floor for filing a return, thus exempting certain individuals from filing), and the exclusion of all or a part of the gain on the sale of personal residences. Also, due to a provision introduced by the Tax Reform Act of 1976, the retirement income credit was replaced with a new, generally more liberal, "credit for the elderly" for taxpayers age 65 or over. Moreover, social security income, a major source of income for many older persons, was non-taxable and was not reported on income tax returns. Table 4A

Chart 4A

**Returns  
filed by  
taxpayers  
age 65  
and over,  
1967-1976,  
by size of  
adjusted  
gross  
income**

Millions of returns



<sup>1/</sup> The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.

Table 4A.—All Returns and Estimates of Taxpayers Age 65 or Over: Selected Characteristics

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of taxpayers age 65 or over				
	Number of returns	Amount	Number of returns	Amount	As percent of all returns with characteristics		Number as percent of total returns of taxpayers age 65 or over
					Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adjusted gross income less deficit	84,670,389	1,053,895,687	7,975,070	91,196,288	9.4	8.7	100.0
Salaries and wages (gross)	75,510,735	880,998,631	3,349,923	25,750,274	4.4	2.9	42.2
Total net profit less loss from business activities <sup>1</sup>	12,251,981	81,513,699	1,511,330	5,927,639	12.3	9.6	19.0
Sales of property net gain less loss	8,973,855	18,717,241	2,221,260	5,707,012	24.8	30.5	27.9
Dividends in adjusted gross income	9,039,758	24,461,943	2,831,560	12,216,524	31.9	49.9	35.5
Interest received	42,569,233	48,588,111	7,027,991	21,903,980	16.5	45.1	88.1
Rent net income less loss	6,780,877	3,850,773	1,734,295	3,622,422	25.6	94.1	21.8
Royalty net income less loss	841,829	2,027,427	235,560	884,688	36.7	43.6	3.0
Pensions and annuities	5,806,907	26,967,554	3,437,175	15,121,304	58.2	56.1	43.1
Income received this year	5,538,948	24,556,210	3,357,213	14,194,276	80.6	57.8	42.1
In adjusted gross income							
Statutory adjustments	8,863,775	16,284,275	372,133	678,576	4.2	4.2	4.7
Lump-sum distributions not included in adjusted gross income	146,225	610,275	25,912	141,370	17.7	23.2	0.3
Total	25,951,389	133,890,976	2,184,495	12,973,217	8.4	9.7	27.4
Medical and dental expenses	19,062,751	12,159,556	2,007,653	2,896,338	10.5	23.8	22.0
Taxes deducted	25,860,636	49,610,062	2,151,031	4,524,807	8.3	9.1	27.4
Interest deducted	23,366,640	43,415,463	1,071,041	1,487,616	4.6	3.4	13.0
Contributions	24,434,659	16,792,387	2,048,527	3,028,167	8.4	18.0	25.7
Miscellaneous							
Total	21,771,915	11,913,508	1,738,539	1,036,492	8.0	8.7	21.8
Casualty and theft losses	1,998,333	1,570,409	101,995	87,034	5.1	5.5	1.3
Standard deduction:							
Total	58,172,237	113,753,788	5,705,223	11,382,809	9.8	10.0	71.5
Low-income allowance	43,572,511	78,495,854	4,708,633	9,954,776	10.8	11.4	58.0
Percentage standard deduction	14,599,726	35,257,934	996,590	2,428,033	6.9	6.9	12.5
Taxable income	68,716,772	674,866,988	5,985,072	53,391,159	8.7	7.9	75.1
Credit for the elderly	1,010,834	205,793	73,244	116,181	73.1	56.5	9.9
Income tax after credits	64,399,653	140,801,196	5,439,540	13,469,486	8.5	9.6	88.2
Additional tax for tax preferences	246,735	1,002,273	74,758	279,414	30.3	27.9	0.9
Total income tax	64,421,367	141,801,470	5,441,001	13,748,901	8.5	9.7	88.2
Total tax liability	65,969,794	145,746,802	5,707,294	14,110,965	8.7	8.7	71.6

<sup>1</sup>Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations

NOTE: Detail may not add to total because of rounding

shows selected characteristics reported on returns of taxpayers age 65 or over in comparison to all returns.

For 1976, the filing requirement for single persons age 65 or over was \$3,200 in gross income, while for persons who qualified as "surviving spouses" the amount was \$3,600. For joint returns, if either spouse was 65 or over, the filing requirement was \$4,350, and it was \$5,100 if both spouses were 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case. The steady decline in returns of the elderly with incomes under \$5,000 shown in chart 4A is partly a result of the increasingly liberal tax return filing requirements granted this group since 1969.

#### Credit for the Elderly

Introduced by the Tax Reform Act of 1976, this credit replaced the retirement income credit in effect for 1975 and earlier years. For taxpayers under age 65, the computation of the new credit was similar to that for the retirement

income credit. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons filing a separate return. The corresponding limits for 1975 were \$1,524, \$3,048, and \$1,524, respectively. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base.

For 1975, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1976, on the other hand, differed markedly between

the two age groups. Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 and over. The computation base was simply \$2,500, \$3,750, or \$1,875 depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. However, instead of a phase-out based on earned income, the new law contained a phase-out based on adjusted gross income (i.e., both earned and unearned income). This phase-out equalled one-half of the excess adjusted gross income over \$7,500 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500 or separated persons with income over \$8,750.

One more, minor, change introduced by the Tax Reform Act of 1976 was the elimination of the prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of \$600 in

Table 4B.—Comparison of Returns With Retirement Income Credit and Credit for the Elderly, 1975 and 1976

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item by size of adjusted gross income	All returns		Returns of taxpayers age 65 or over	
	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
<b>Retirement Income Credit, 1975</b>				
<b>Total</b>	<b>784,808</b>	<b>126,968</b>	<b>996,075</b>	<b>88,602</b>
Under \$5,000	90,335	7,041	74,648	5,166
\$5,000 under \$10,000	340,754	53,795	281,538	41,309
\$10,000 under \$15,000	178,771	33,378	122,955	21,222
\$15,000 or more	176,948	34,553	118,936	20,905
<b>Credit for the Elderly, 1976</b>				
<b>Total</b>	<b>1,010,834</b>	<b>205,793</b>	<b>739,244</b>	<b>116,161</b>
Under \$5,000	162,153	17,759	142,806	13,481
\$5,000 under \$10,000	514,211	99,597	425,566	69,658
\$10,000 under \$15,000	215,772	52,121	140,714	26,023
\$15,000 or more	118,698	36,316	30,156	6,819
<b>Change, 1975 to 1976</b>				
<b>Total</b>	<b>226,026</b>	<b>78,826</b>	<b>141,169</b>	<b>27,579</b>
Under \$5,000	71,818	10,717	68,160	8,315
\$5,000 under \$10,000	173,457	45,803	144,028	28,549
\$10,000 under \$15,000	39,001	18,543	17,759	4,801
\$15,000 or more	-58,250	1,763	-88,778	-14,086

NOTE: Detail may not add to total because of rounding.

of any 10 years prior to the for which the credit was claimed. There was no such test claiming the 1976 credit for elderly.

The Tax Reduction and Simplification Act of 1977 maintained liberalized provisions of the 1954 Act. However, it also excluded taxpayers whose 1976 credit had been reduced or eliminated by the adjusted gross income phase-out to compute the credit under the previous law for one year.

Since the 1977 Act did not change the law until after the 1976 filing deadline for most taxpayers had already passed, many taxpayers elected to file amended returns to use the more advantageous computation of the credit. Therefore, the data for 1976 shown in Table 4B are slightly understated.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of capital assets net gain less loss	
			Total	For age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b> .....	7,975,070	91,196,286	23,723,226	10,430,783	3,349,923	25,750,274	1,511,330	5,927,639	2,162,453	5,830,706
Under \$2,000 .....	626,566	—32,592	1,776,348	785,554	196,299	236,340	254,239	—660,435	79,960	104,117
\$2,000 under \$4,000 .....	1,305,461	4,096,098	3,496,844	1,577,219	519,504	1,103,446	191,529	186,854	178,397	97,271
\$4,000 under \$6,000 .....	1,487,224	7,317,592	4,165,873	1,875,315	562,956	1,783,775	149,116	163,531	240,757	186,806
\$6,000 under \$8,000 .....	1,192,698	8,115,596	3,598,276	1,569,199	409,750	1,856,602	142,170	171,485	299,933	186,129
\$8,000 under \$10,000 .....	702,331	6,280,657	2,099,209	830,412	289,964	1,674,693	125,361	222,475	168,819	187,227
\$10,000 under \$12,000 .....	568,860	6,229,956	1,743,651	753,339	264,647	2,016,972	93,975	240,137	17,697	296,804
\$12,000 under \$14,000 .....	433,208	5,502,988	1,342,317	560,927	210,023	1,777,364	71,278	230,735	148,959	236,984
\$14,000 under \$16,000 .....	321,612	4,794,299	1,028,599	432,615	187,535	1,626,790	57,525	179,299	102,814	222,885
\$16,000 under \$18,000 .....	240,016	4,151,292	773,889	339,287	115,535	1,290,974	40,398	217,975	32,135	203,983
\$18,000 under \$20,000 .....	172,164	3,269,529	550,989	234,182	86,378	1,033,276	39,483	154,071	74,243	164,953
\$20,000 under \$25,000 .....	212,048	6,920,715	1,042,458	434,886	157,740	2,295,439	80,143	405,169	136,632	358,754
\$25,000 under \$30,000 .....	350,564	5,543,326	695,320	278,073	98,980	1,552,721	61,756	539,360	125,618	365,004
\$30,000 under \$50,000 .....	274,043	10,150,268	912,453	390,252	144,559	3,096,479	106,237	1,204,138	188,556	834,514
\$50,000 under \$100,000 .....	137,236	9,181,548	470,049	199,285	74,914	2,223,032	70,877	1,486,436	107,478	786,741
\$100,000 under \$200,000 .....	35,479	4,726,983	122,670	52,370	21,910	2,110,001	21,199	663,111	30,021	514,807
\$200,000 under \$500,000 .....	9,786	2,796,394	33,902	14,336	8,078	518,468	6,413	368,186	8,708	394,924
\$500,000 under \$1,000,000 .....	1,366	916,354	4,652	1,947	851	103,251	941	53,064	1,252	184,581
\$1,000,000 or more .....	520	1,153,661	1,750	765	340	44,460	380	110,246	496	316,714
<b>All returns, summary</b> .....	2,662,805	7,346,112	7,232,082	3,251,163	991,727	2,180,211	521,335	—429,552	378,644	270,287
Under \$5,000 .....	2,801,405	18,433,239	7,804,458	3,486,336	984,746	4,484,846	339,280	512,261	602,020	493,263
\$5,000 under \$10,000 .....	1,184,377	14,467,725	3,670,743	1,580,910	586,831	4,889,779	196,640	562,155	386,931	551,442
\$10,000 under \$15,000 .....	554,503	9,500,333	1,768,671	750,440	281,297	2,158,598	105,129	465,064	216,987	476,967
\$15,000 under \$20,000 .....	971,980	41,388,860	3,247,262	1,361,914	505,332	11,046,841	347,946	4,821,712	578,761	2,739,050
\$20,000 or more .....										

Size of adjusted gross income	Sales of property other than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities	
	Number of returns	Amount	Before exclusion		In adjusted gross income		Number of returns	Amount	Total	
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b> .....	166,279	76,303	3,449,771	12,643,614	2,831,560	12,216,524	7,027,991	21,903,960	3,437,175	15,121,934
Under \$2,000 .....	12,574	—102,630	125,496	109,808	94,443	96,972	424,360	425,943	96,230	199,146
\$2,000 under \$4,000 .....	7,411	2,144	323,615	226,064	226,427	195,101	1,060,140	1,432,806	456,057	296,411
\$4,000 under \$6,000 .....	16,167	1,723	516,507	480,129	401,775	421,919	1,276,725	2,256,801	727,056	218,147
\$6,000 under \$8,000 .....	15,628	1,600	515,717	717,472	419,944	696,564	1,036,820	2,577,501	583,481	2,226,888
\$8,000 under \$10,000 .....	16,456	705	355,511	556,153	294,188	512,821	652,719	1,783,895	373,439	1,640,405
\$10,000 under \$12,000 .....	9,504	4,980	254,940	510,442	294,600	479,350	529,910	1,544,982	292,724	473,022
\$12,000 under \$14,000 .....	12,754	28,893	224,274	500,238	193,316	470,487	406,150	1,449,556	188,740	1,110,762
\$14,000 under \$16,000 .....	6,520	18,341	159,582	395,322	137,613	373,420	298,636	1,078,302	142,226	796,246
\$16,000 under \$18,000 .....	3,432	21,675	144,455	399,932	120,082	379,055	231,279	1,052,093	113,880	816,710
\$18,000 under \$20,000 .....	6,478	13,033	106,186	363,376	87,103	351,255	163,872	763,652	74,923	596,017
\$20,000 under \$25,000 .....	14,024	4,762	192,079	895,631	186,075	888,273	298,116	1,555,745	139,191	1,043,168
\$25,000 under \$30,000 .....	9,570	1,844	151,340	721,285	130,707	698,939	199,068	1,213,633	89,639	811,007
\$30,000 under \$50,000 .....	18,449	36,448	214,863	1,635,003	192,351	1,801,434	268,869	2,198,213	104,396	727,492
\$50,000 under \$100,000 .....	8,679	12,644	120,825	2,055,296	116,817	2,035,617	135,209	1,574,926	43,466	441,336
\$100,000 under \$200,000 .....	3,157	9,610	33,195	1,226,225	32,120	1,220,705	34,673	593,104	8,728	107,817
\$200,000 under \$500,000 .....	1,140	6,975	8,351	982,486	8,179	960,932	8,391	261,221	2,466	36,417
\$500,000 under \$1,000,000 .....	226	3,926	1,325	403,805	1,312	403,586	1,335	76,693	556	7,470
\$1,000,000 or more .....	116	2,028	512	465,777	508	465,895	515	95,108	122	2,054
<b>All returns, summary</b> .....	28,213	—102,016	684,789	551,357	495,452	484,885	2,117,072	2,914,152	897,860	2,048,786
Under \$5,000 .....	42,023	5,559	1,152,057	1,538,269	941,325	1,402,692	2,333,696	5,562,589	348,454	5,102,204
\$5,000 under \$10,000 .....	27,340	44,287	361,611	1,217,982	464,618	1,145,983	1,104,445	3,599,747	542,618	2,994,193
\$10,000 under \$15,000 .....	15,348	42,265	327,826	950,328	276,096	807,583	525,402	2,288,840	259,875	1,799,991
\$15,000 under \$20,000 .....	55,555	86,239	723,468	8,385,679	652,009	8,275,181	947,376	7,538,653	388,366	3,176,761
\$20,000 or more .....										

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Pensions and annuities—Continued In adjusted gross income		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total</b> .....	<b>3,357,213</b>	<b>14,194,276</b>	<b>1,734,295</b>	<b>1,622,422</b>	<b>235,590</b>	<b>884,688</b>	<b>287,414</b>	<b>1,331,022</b>	<b>860,935</b>	<b>337,027</b>
Under \$2,000 .....	77,160	111,852	124,803	7,938	11,548	17,570	1,130	232	28,644	—213,577
\$2,000 under \$4,000 .....	447,426	825,948	275,394	274,439	14,085	16,182	**1,090	**17,241	77,579	25,071
\$4,000 under \$6,000 .....	722,267	2,071,501	260,519	337,993	17,801	4,657	29,778	63,086	124,927	53,118
\$6,000 under \$8,000 .....	567,887	2,161,592	243,226	345,260	34,563	18,154	33,205	82,669	104,748	67,429
\$8,000 under \$10,000 .....	384,712	1,540,654	131,263	256,175	24,844	44,765	16,616	50,440	81,917	23,669
\$10,000 under \$12,000 .....	278,306	1,383,860	120,579	167,751	7,954	11,346	23,445	61,152	71,412	33,469
\$12,000 under \$14,000 .....	183,247	1,032,057	86,872	303,308	21,743	49,205	16,705	23,949	52,446	28,136
\$14,000 under \$16,000 .....	135,469	745,946	73,071	176,087	11,892	23,016	11,849	46,401	55,969	30,457
\$16,000 under \$18,000 .....	110,306	746,302	56,860	175,853	7,943	9,593	13,201	54,433	27,537	3,741
\$18,000 under \$20,000 .....	74,690	569,451	41,280	107,071	7,854	32,752	10,307	77,770	31,196	22,884
\$20,000 under \$25,000 .....	136,815	990,646	62,662	213,520	16,160	77,280	20,863	62,106	80,632	28,126
\$25,000 under \$30,000 .....	87,518	781,968	59,917	246,353	15,915	56,384	19,666	92,344	41,888	44,240
\$30,000 under \$50,000 .....	98,262	669,365	95,961	300,616	20,909	116,887	30,609	190,165	42,182	26,841
\$50,000 under \$100,000 .....	42,537	393,265	52,336	357,054	15,290	119,624	24,091	221,299	35,242	95,244
\$100,000 under \$200,000 .....	8,570	100,227	15,458	171,055	5,416	105,072	7,635	119,690	9,994	40,692
\$200,000 under \$500,000 .....	2,427	33,251	4,175	62,052	1,886	67,082	2,462	70,590	3,312	19,449
\$500,000 under \$1,000,000 .....	154	5,788	837	11,347	398	39,656	384	20,674	506	5,230
\$1,000,000 or more .....	320	1,792	252	4,531	159	53,352	174	56,361	204	1,776
<b>All returns, summary</b> .....	<b>869,890</b>	<b>1,808,544</b>	<b>540,013</b>	<b>455,022</b>	<b>41,674</b>	<b>39,723</b>	<b>21,796</b>	<b>26,891</b>	<b>175,935</b>	<b>—150,051</b>
Under \$5,000 .....	1,329,862	4,332,003	495,192	766,803	61,387	63,604	70,025	186,795	252,280	105,773
\$5,000 under \$10,000 .....	526,420	2,790,717	257,766	586,299	36,153	79,646	37,753	114,889	157,204	76,654
\$10,000 under \$15,000 .....	253,618	1,686,710	129,886	345,771	21,333	46,266	29,722	168,816	81,356	42,052
\$15,000 under \$20,000 .....	375,623	2,976,302	311,428	1,465,528	76,033	655,448	106,006	833,630	194,160	262,599

Size of adjusted gross income	Statutory adjustments				Total deductions		Taxable income		Income tax before credits	
	Total		Sick pay exclusion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b> .....	<b>372,133</b>	<b>676,576</b>	<b>41,463</b>	<b>123,346</b>	<b>7,889,718</b>	<b>24,356,026</b>	<b>5,985,072</b>	<b>53,391,159</b>	<b>5,988,059</b>	<b>14,392,439</b>
Under \$5,000 .....	15,962	56,914	*8,504	*39,328	541,234	1,059,794	—	—	*2,987	*44
\$2,000 under \$4,000 .....	22,041	60,000	*8,488	*37,688	1,305,461	2,476,330	373,879	163,922	373,879	23,160
\$4,000 under \$6,000 .....	37,243	49,717	*5,397	*12,166	1,467,224	3,187,696	1,114,084	1,346,671	1,114,084	204,630
\$6,000 under \$8,000 .....	43,072	23,639	*269	*665	1,162,608	2,653,305	1,121,099	2,821,956	1,121,099	469,091
\$8,000 under \$10,000 .....	23,672	25,863	*4,499	*7,529	702,331	1,728,139	685,553	3,049,722	685,553	610,709
\$10,000 under \$12,000 .....	27,806	33,277	*3,088	*6,239	568,880	1,506,806	562,799	3,457,105	562,799	513,486
\$12,000 under \$14,000 .....	21,644	27,887	*586	*2,251	433,208	1,175,629	430,519	3,441,812	430,519	635,356
\$14,000 under \$16,000 .....	22,317	31,445	*2,076	*4,709	321,612	1,016,882	319,377	3,022,697	319,377	565,456
\$16,000 under \$18,000 .....	18,005	24,087	*2,606	*4,915	243,016	888,331	241,877	2,669,081	241,877	322,526
\$18,000 under \$20,000 .....	11,471	20,645	*1,527	*1,562	172,154	660,793	169,436	2,222,901	169,436	451,324
\$20,000 under \$25,000 .....	26,701	40,207	—	—	311,504	1,318,217	309,863	4,828,787	309,863	1,024,898
\$25,000 under \$30,000 .....	27,803	57,464	*492	*435	202,046	919,842	201,715	4,132,009	201,715	951,437
\$30,000 under \$50,000 .....	41,824	96,815	*3,081	*6,562	274,043	1,845,895	271,114	7,680,808	271,114	2,024,178
\$50,000 under \$100,000 .....	25,463	86,322	*199	*569	127,236	715,037	136,818	7,155,252	136,818	2,567,177
\$100,000 under \$200,000 .....	5,549	24,395	*38	*69	35,479	905,904	35,333	3,733,880	35,333	1,721,749
\$200,000 under \$500,000 .....	1,354	7,058	*113	*118	9,786	655,092	9,738	2,118,536	9,738	1,165,163
\$500,000 under \$1,000,000 .....	142	1,545	**	**	1,366	260,680	1,352	655,005	1,352	408,961
\$1,000,000 or more .....	44	1,402	**	**	520	361,464	516	791,014	516	533,094
<b>All returns, summary</b> .....	<b>51,644</b>	<b>131,985</b>	<b>17,920</b>	<b>77,161</b>	<b>2,577,453</b>	<b>5,031,922</b>	<b>830,862</b>	<b>675,276</b>	<b>833,849</b>	<b>89,893</b>
Under \$5,000 .....	90,366	94,149	*10,737	*20,215	2,601,405	6,073,542	2,463,753	6,806,995	2,463,753	1,110,800
\$5,000 under \$10,000 .....	62,541	73,871	*4,922	*5,294	1,184,377	3,243,861	1,174,605	8,544,960	1,174,605	1,550,941
\$10,000 under \$15,000 .....	38,702	63,269	*4,961	*10,903	554,503	2,024,570	549,403	6,258,838	549,403	1,234,207
\$15,000 under \$20,000 .....	126,880	315,302	3,822	3,774	371,980	7,982,131	966,449	31,095,291	966,449	10,396,653

Footnotes at end of table

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits						Income tax after credits	
	Total		Credit for the elderly		Earned income credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total</b> .....	<b>5,988,059</b>	<b>922,951</b>	<b>738,244</b>	<b>116,180</b>	<b>18,878</b>	<b>1,206</b>	<b>5,438,846</b>	<b>13,469,488</b>
Under \$2,000 .....	2,987	42	**46,356	**151	—	—	**240,716	**10,074
\$2,000 under \$4,000 .....	373,878	13,067	—	—	—	—	—	—
\$4,000 under \$6,000 .....	1,114,084	75,909	181,121	23,440	1,403	1,171	802,636	128,721
\$6,000 under \$8,000 .....	1,121,099	123,567	226,814	37,790	17,475	1,035	1,034,881	345,323
\$8,000 under \$10,000 .....	865,553	91,370	113,981	20,595	—	—	679,498	422,339
\$10,000 under \$12,000 .....	562,799	91,850	88,796	17,105	—	—	558,333	516,636
\$12,000 under \$14,000 .....	430,518	79,045	37,598	6,943	—	—	428,488	558,311
\$14,000 under \$16,000 .....	319,377	63,183	20,775	3,927	—	—	318,867	502,273
\$16,000 under \$18,000 .....	241,877	46,445	8,913	1,371	—	—	241,821	476,081
\$18,000 under \$20,000 .....	168,436	32,739	2,500	378	—	—	169,436	418,584
\$20,000 under \$25,000 .....	309,863	84,861	5,033	1,183	—	—	308,209	960,037
\$25,000 under \$30,000 .....	201,715	58,516	*1,805	*540	—	—	201,715	892,820
\$30,000 under \$50,000 .....	271,114	71,529	*3,297	*1,107	—	—	270,933	1,952,649
\$50,000 under \$100,000 .....	136,818	47,700	865	228	—	—	136,472	2,519,477
\$100,000 under \$200,000 .....	25,333	30,069	132	30	—	—	25,273	1,891,680
\$200,000 under \$500,000 .....	8,738	17,891	*23	*6	—	—	8,708	1,147,273
\$500,000 under \$1,000,000 .....	1,352	6,432	**5	**2	—	—	1,347	401,629
\$1,000,000 or more .....	516	8,715	—	—	—	—	513	525,280
All returns, summary:								
Under \$5,000 .....	833,849	42,658	142,806	13,481	28	6	577,279	57,716
\$5,000 under \$10,000 .....	2,463,753	261,318	425,566	69,858	18,850	1,200	2,180,452	849,482
\$10,000 under \$15,000 .....	1,174,605	205,406	140,714	26,023	—	—	1,168,108	1,345,536
\$15,000 under \$20,000 .....	548,403	107,857	18,866	3,711	—	—	548,837	1,128,350
\$20,000 or more .....	966,448	305,713	11,290	3,108	—	—	964,170	10,090,344

Size of adjusted gross income	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Total</b> .....	<b>5,441,001</b>	<b>13,748,901</b>	<b>17,538</b>	<b>2,036</b>	<b>5,707,284</b>	<b>14,110,865</b>	<b>77,268</b>	<b>14,071</b>
Under \$2,000 .....	365	4,513	804	76	83,236	12,051	13,624	897
\$2,000 under \$4,000 .....	240,718	10,331	6,382	760	343,188	26,196	32,929	7,132
\$4,000 under \$6,000 .....	802,885	129,301	7,319	886	862,458	150,760	27,119	5,912
\$6,000 under \$8,000 .....	1,034,886	345,523	3,033	314	1,047,472	389,233	3,596	3,311
\$8,000 under \$10,000 .....	679,515	422,847	—	—	684,259	443,367	—	—
\$10,000 under \$12,000 .....	558,697	520,666	—	—	558,316	541,403	—	—
\$12,000 under \$14,000 .....	428,487	563,260	—	—	430,410	583,664	—	—
\$14,000 under \$16,000 .....	319,026	503,122	—	—	319,508	521,329	—	—
\$16,000 under \$18,000 .....	241,867	478,464	—	—	241,907	478,841	—	—
\$18,000 under \$20,000 .....	169,439	418,968	—	—	169,672	434,540	—	—
\$20,000 under \$25,000 .....	308,497	965,264	—	—	308,776	998,724	—	—
\$25,000 under \$30,000 .....	201,715	900,231	—	—	201,715	932,323	—	—
\$30,000 under \$50,000 .....	271,068	1,993,156	—	—	271,211	2,049,417	—	—
\$50,000 under \$100,000 .....	136,843	2,571,944	—	—	137,055	2,614,711	—	—
\$100,000 under \$200,000 .....	35,425	1,739,965	—	—	35,443	1,749,649	—	—
\$200,000 under \$500,000 .....	9,775	1,191,286	—	—	9,775	1,195,254	—	—
\$500,000 under \$1,000,000 .....	1,364	425,659	—	—	1,364	426,542	—	—
\$1,000,000 or more .....	519	965,378	—	—	519	966,059	—	—
All returns, summary:								
Under \$5,000 .....	577,652	62,330	12,072	1,455	800,223	95,849	63,572	11,163
\$5,000 under \$10,000 .....	2,180,517	850,184	5,466	581	2,220,390	905,761	13,896	2,909
\$10,000 under \$15,000 .....	1,168,481	1,354,515	—	—	1,171,019	1,404,213	—	—
\$15,000 under \$20,000 .....	549,045	1,129,866	—	—	549,794	1,172,363	—	—
\$20,000 or more .....	965,306	10,351,865	—	—	965,856	10,532,679	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Identifies (a) case classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

\*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations

\*Comprises State income tax refunds, alimony and other income less other loss

NOTE: Detail may not add to total because of rounding



**Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income**

If figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of capital assets net gain less loss	
			Total	Age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b> .....	4,601,962	82,861,370	16,805,488	7,052,150	2,402,103	21,154,022	1,154,149	5,004,147	1,273,065	3,890,793
<b>Under \$2,000</b> .....	316,893	—194,382	1,151,056	475,123	109,883	162,702	162,548	—551,798	36,820	81,866
\$2,000 under \$4,000 .....	517,482	1,608,787	1,880,496	787,136	296,535	644,061	132,762	103,976	57,148	26,154
\$4,000 under \$6,000 .....	730,677	3,752,002	2,697,381	1,146,766	372,902	1,202,073	116,399	116,432	101,603	73,168
\$6,000 under \$8,000 .....	661,895	4,626,889	2,454,630	1,065,966	286,420	1,324,521	101,969	110,027	154,311	86,757
\$8,000 under \$10,000 .....	414,800	3,726,868	1,510,861	642,861	188,811	1,110,566	106,353	176,370	101,527	127,464
\$10,000 under \$12,000 .....	360,430	3,955,098	1,315,438	544,889	205,139	1,551,740	67,667	182,610	91,817	148,615
\$12,000 under \$14,000 .....	280,589	3,641,006	1,027,834	428,308	164,678	1,418,798	53,643	163,502	90,754	158,162
\$14,000 under \$16,000 .....	244,961	3,655,336	867,980	355,621	157,803	1,641,171	50,754	136,006	73,338	149,155
\$16,000 under \$18,000 .....	174,487	2,967,039	627,332	261,758	92,750	1,064,916	35,851	185,911	67,093	138,485
\$18,000 under \$20,000 .....	126,552	2,399,537	455,037	188,570	73,864	908,534	32,948	124,944	56,993	106,368
\$20,000 under \$25,000 .....	238,173	5,290,320	690,865	361,355	135,870	1,972,755	66,268	344,836	89,425	270,823
\$25,000 under \$30,000 .....	159,952	4,384,587	572,835	235,979	66,679	1,467,681	51,595	432,436	81,653	254,625
\$30,000 under \$50,000 .....	220,196	6,219,117	600,042	326,395	134,221	2,935,457	87,190	1,052,402	131,737	586,322
\$50,000 under \$100,000 .....	109,190	7,294,991	411,132	171,239	66,504	2,023,600	61,712	1,336,667	85,214	547,428
\$100,000 under \$200,000 .....	28,580	3,832,872	108,184	45,471	19,606	1,113,162	18,385	612,509	24,538	409,345
\$200,000 under \$500,000 .....	7,722	2,210,387	29,516	5,475	486,555	5,820	332,438	6,971	307,890	383,781
\$500,000 under \$1,000,000 .....	3,625	686,294	3,945	1,609	755	95,605	772	50,536	961	147,937
\$1,000,000 or more .....	365	803,910	1,431	610	283	40,124	293	94,242	352	246,705
<b>All returns, summary:</b>										
Under \$5,000 .....	1,144,634	2,813,601	4,153,659	1,730,350	571,719	1,290,520	351,861	—412,718	140,246	142,992
\$5,000 under \$10,000 .....	1,505,113	10,706,564	5,540,758	2,387,524	685,336	3,153,404	266,670	367,625	310,963	262,227
\$10,000 under \$15,000 .....	778,785	9,604,705	2,838,372	1,175,975	464,309	3,929,662	146,170	412,539	222,585	363,781
\$15,000 under \$20,000 .....	407,234	7,013,822	1,454,849	603,171	229,346	2,655,497	91,693	380,436	159,410	330,595
\$20,000 or more .....	765,196	32,722,680	2,817,750	1,155,130	451,393	10,134,339	294,755	4,256,264	439,851	2,771,779

Size of adjusted gross income	Sales of property other than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities	
	Number of returns	Amount	Before exclusion		In adjusted gross income		Number of returns	Amount	Total	
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Total</b> .....	121,329	75,167	1,910,803	7,317,651	1,508,286	7,028,713	4,024,702	12,306,482	2,097,408	10,083,017
<b>Under \$2,000</b> .....	11,003	—96,287	67,778	64,270	51,394	55,978	214,242	269,758	61,860	154,312
\$2,000 under \$4,000 .....	2,866	—771	84,631	47,419	52,410	36,020	375,990	387,628	197,088	367,944
\$4,000 under \$6,000 .....	8,944	2,482	201,548	144,450	146,508	116,390	627,430	973,739	370,860	1,175,578
\$6,000 under \$8,000 .....	11,173	4,679	242,467	307,901	180,407	272,580	573,135	1,374,178	346,648	1,259,295
\$8,000 under \$10,000 .....	9,670	105	197,264	208,795	156,020	180,181	378,965	955,682	242,897	1,057,705
\$10,000 under \$12,000 .....	8,148	3,602	142,873	184,910	102,573	164,012	334,251	880,836	178,147	930,618
\$12,000 under \$14,000 .....	8,819	27,802	137,423	269,756	110,438	248,138	262,190	850,131	128,038	680,654
\$14,000 under \$16,000 .....	7,472	17,763	109,128	201,167	89,376	183,969	227,144	776,736	112,119	660,275
\$16,000 under \$18,000 .....	3,432	21,675	96,669	194,427	76,404	180,754	165,365	679,454	86,742	645,189
\$18,000 under \$20,000 .....	5,169	11,199	74,491	226,206	57,823	215,127	119,678	523,673	56,599	445,682
\$20,000 under \$25,000 .....	11,378	4,597	139,004	508,407	116,052	486,076	226,905	1,121,889	107,646	848,500
\$25,000 under \$30,000 .....	7,983	9,618	113,353	403,783	94,018	385,117	157,590	654,216	75,923	735,629
\$30,000 under \$50,000 .....	9,985	37,166	170,037	1,168,032	148,808	1,138,916	216,811	1,599,452	65,185	586,687
\$50,000 under \$100,000 .....	7,467	9,834	95,436	1,293,841	91,620	1,278,681	107,858	1,264,181	36,683	388,391
\$100,000 under \$200,000 .....	2,650	9,865	26,757	840,724	29,838	635,828	26,158	467,807	7,518	92,974
\$200,000 under \$500,000 .....	990	6,628	7,388	698,158	7,253	696,795	7,811	202,248	2,046	30,897
\$500,000 under \$1,000,000 .....	181	3,046	996	277,514	986	277,328	1,008	56,667	308	6,986
\$1,000,000 or more .....	86	1,363	360	277,991	356	277,824	363	66,207	99	1,752
<b>All returns, summary:</b>										
Under \$5,000 .....	16,128	—98,066	220,774	145,104	152,292	116,254	855,070	1,021,065	411,123	931,722
\$5,000 under \$10,000 .....	27,528	8,275	562,914	627,731	434,447	545,795	1,314,700	2,933,920	808,230	3,083,053
\$10,000 under \$15,000 .....	20,801	41,840	338,562	544,092	255,562	492,833	724,246	2,157,288	363,041	1,955,005
\$15,000 under \$20,000 .....	12,039	40,402	225,022	532,374	181,032	499,167	384,382	1,553,542	199,604	1,411,422
\$20,000 or more .....	44,633	62,718	553,331	5,488,350	484,933	5,374,566	746,304	5,632,667	315,410	2,701,916

Footnotes at end of table

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities—Continued		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss <sup>a</sup>	
	In adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total</b> .....	<b>2,023,493</b>	<b>9,407,152</b>	<b>990,848</b>	<b>2,230,178</b>	<b>146,048</b>	<b>592,514</b>	<b>106,024</b>	<b>524,796</b>	<b>611,399</b>	<b>234,414</b>
Under \$2,000 .....	48,787	84,519	53,247	3,658	10,966	17,089	1,030	678	23,523	-168,626
\$2,000 under \$4,000 .....	191,047	357,230	102,794	84,752	9,279	14,977	*4,322	*746	34,743	19,438
\$4,000 under \$6,000 .....	365,971	1,090,572	132,835	150,411	5,154	2,435	*682	*2,998	67,157	51,731
\$6,000 under \$8,000 .....	341,254	1,228,829	132,633	180,585	17,949	10,210	*16,289	*45,510	74,281	32,075
\$8,000 under \$10,000 .....	234,562	982,102	83,236	167,877	12,962	14,987	*3,899	*15,957	57,074	13,320
\$10,000 under \$12,000 .....	177,225	890,289	69,095	111,861	4,782	4,577	*5,348	*21,083	46,243	36,575
\$12,000 under \$14,000 .....	122,796	630,848	55,172	106,142	8,946	29,702	1,745	1,394	33,893	20,554
\$14,000 under \$16,000 .....	108,082	514,494	33,881	120,363	5,046	17,572	*5,473	*10,949	44,221	17,882
\$16,000 under \$18,000 .....	84,276	599,657	36,327	101,274	3,509	4,628	4,696	7,646	24,000	1,872
\$18,000 under \$20,000 .....	56,366	424,760	27,800	56,345	6,717	22,551	*2,353	*4,710	24,687	17,367
\$20,000 under \$25,000 .....	104,617	802,678	62,880	233,387	10,954	46,219	5,661	15,476	58,483	26,101
\$25,000 under \$30,000 .....	73,802	706,983	48,331	211,086	12,395	52,710	12,844	51,353	36,420	11,555
\$30,000 under \$50,000 .....	79,196	548,925	72,842	222,563	14,852	84,483	17,544	80,434	36,715	21,865
\$50,000 under \$100,000 .....	35,766	349,967	42,635	291,355	11,444	61,413	15,252	118,240	30,022	79,038
\$100,000 under \$200,000 .....	7,360	87,777	13,191	144,829	4,218	73,733	5,346	65,267	8,318	35,352
\$200,000 under \$500,000 .....	2,013	28,449	3,469	104,529	1,417	12,543	1,827	16,529	2,741	16,249
\$500,000 under \$1,000,000 .....	304	5,391	500	10,145	273	24,500	279	12,750	419	3,657
\$1,000,000 or more .....	97	1,514	178	3,196	106	31,160	111	39,165	159	2,190
All returns, summary .....	391,740	777,066	229,211	161,281	24,000	33,767	5,950	4,338	106,575	-122,039
Under \$5,000 .....	789,881	2,849,185	275,536	408,001	32,308	25,240	20,485	58,510	170,183	66,675
\$5,000 under \$10,000 .....	353,151	1,617,795	156,276	290,633	16,436	48,004	11,088	29,478	107,719	87,885
\$10,000 under \$15,000 .....	195,564	1,332,441	85,799	205,372	15,561	31,006	8,557	16,305	85,835	26,375
\$15,000 under \$20,000 .....	303,157	2,530,663	244,026	1,164,891	55,740	454,866	59,974	415,167	161,287	195,207

Size of adjusted gross income	Statutory adjustments				Total deductions		Taxable income		Income tax before credits	
	Total		Sick pay exclusion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b> .....	<b>299,615</b>	<b>599,399</b>	<b>38,724</b>	<b>121,214</b>	<b>4,546,547</b>	<b>15,580,233</b>	<b>3,428,659</b>	<b>37,580,320</b>	<b>3,428,861</b>	<b>10,235,965</b>
Under \$2,000 .....	12,043	\$3,716	*8,235	*38,732	261,478	589,425	—	—	**447,120	**38,138
\$2,000 under \$4,000 .....	16,800	52,263	*8,488	*37,688	517,482	1,097,470	—	—	—	—
\$4,000 under \$6,000 .....	22,595	33,390	*5,997	*12,166	738,677	1,655,164	447,118	270,928	—	—
\$6,000 under \$8,000 .....	29,885	24,062	*2,659	*665	361,895	1,594,380	631,077	1,211,876	631,077	177,541
\$8,000 under \$10,000 .....	17,754	21,123	*3,030	*5,996	414,800	1,078,197	404,291	1,563,877	404,291	244,152
\$10,000 under \$12,000 .....	22,890	30,412	*3,088	*2,639	360,430	942,542	360,028	2,026,819	360,028	335,517
\$12,000 under \$14,000 .....	15,166	24,166	*568	*2,251	280,580	762,376	279,916	2,111,126	279,916	364,634
\$14,000 under \$16,000 .....	21,454	30,717	*2,078	*4,709	244,961	758,277	243,834	2,298,499	243,834	405,301
\$16,000 under \$18,000 .....	14,205	19,432	*2,606	*4,915	174,487	607,389	174,457	1,690,012	174,457	351,338
\$18,000 under \$20,000 .....	9,964	19,672	*1,527	*1,882	126,552	526,305	124,100	1,576,819	124,100	202,168
\$20,000 under \$25,000 .....	23,039	35,118	—	—	238,173	987,969	237,830	3,642,216	237,830	736,648
\$25,000 under \$30,000 .....	24,242	52,993	*492	*435	159,952	701,761	159,746	3,253,758	159,746	717,091
\$30,000 under \$50,000 .....	38,683	87,948	*3,081	*8,662	220,186	1,393,298	220,102	6,226,927	220,102	1,567,256
\$50,000 under \$100,000 .....	24,213	83,615	*199	*589	109,180	1,270,523	108,789	5,729,033	108,789	1,996,089
\$100,000 under \$200,000 .....	5,243	22,421	*38	*69	28,580	867,273	28,497	3,068,027	28,497	1,386,243
\$200,000 under \$500,000 .....	1,273	6,504	*12	*112	7,722	485,564	7,695	1,702,630	7,695	817,707
\$500,000 under \$1,000,000 .....	131	1,468	—	—	1,028	194,147	1,018	419,890	1,018	301,532
\$1,000,000 or more .....	35	379	—	—	365	247,174	361	555,813	361	372,408
All returns, summary .....	32,038	110,959	16,751	76,565	1,069,219	2,373,618	69,703	25,393	69,705	3,596
Under \$5,000 .....	67,028	73,595	*8,288	*19,684	1,505,113	3,638,617	1,412,783	3,021,287	1,412,783	456,266
\$5,000 under \$10,000 .....	50,616	67,083	*4,922	*5,294	778,765	2,120,957	777,708	5,369,943	777,708	819,645
\$10,000 under \$15,000 .....	33,063	57,316	*4,961	*10,903	407,234	1,477,932	404,627	4,493,333	404,627	839,313
\$15,000 under \$20,000 .....	116,859	290,446	3,822	9,769	765,196	5,966,706	764,036	24,670,364	764,036	8,017,076

Footnotes at end of table

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total		Tax credits		Earned income credit used to offset income tax before credits		Income tax after credits	
			Credit for the elderly					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total .....	3,428,861	811,704	329,714	57,751	14,233	1,114	3,095,481	8,624,161
Under \$2,000 .....	**447,120	**27,301	**29,724	**1,785	—	—	**206,771	**110,836
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	1,106	121	—	—
\$6,000 under \$8,000 .....	631,977	62,646	96,730	13,331	13,127	993	55,154	114,895
\$8,000 under \$10,000 .....	404,291	33,250	68,424	13,484	—	—	398,585	190,901
\$10,000 under \$12,000 .....	360,028	59,025	60,474	13,570	—	—	356,953	276,492
\$12,000 under \$14,000 .....	279,916	52,981	30,945	6,798	—	—	277,885	311,653
\$14,000 under \$16,000 .....	243,834	49,678	20,775	3,937	—	—	243,324	355,621
\$16,000 under \$18,000 .....	174,457	35,175	8,913	1,371	—	—	174,401	316,163
\$18,000 under \$20,000 .....	124,100	24,454	2,466	*70	—	—	124,100	277,714
\$20,000 under \$25,000 .....	237,830	51,399	5,033	1,193	—	—	236,176	685,249
\$25,000 under \$30,000 .....	158,746	44,577	1,935	*540	—	—	158,746	672,514
\$30,000 under \$50,000 .....	220,102	61,267	*3,297	*1,107	—	—	219,937	1,525,989
\$50,000 under \$100,000 .....	108,789	39,158	865	228	—	—	108,556	1,959,931
\$100,000 under \$200,000 .....	28,487	24,450	108	28	—	—	28,469	1,361,890
\$200,000 under \$500,000 .....	7,695	13,062	**25	**9	—	—	7,673	904,646
\$500,000 under \$1,000,000 .....	1,018	5,532	**	**	—	—	1,013	295,999
\$1,000,000 or more .....	361	7,745	**	**	—	—	359	364,663
All returns, summary:								
Under \$5,000 .....	89,705	3,377	*2,761	*35	—	—	13,778	189
\$5,000 under \$10,000 .....	1,412,783	139,821	182,117	28,565	14,233	1,114	1,143,121	316,444
\$10,000 under \$15,000 .....	777,708	139,266	104,739	22,343	—	—	772,602	780,379
\$15,000 under \$20,000 .....	404,627	82,049	18,834	3,703	—	—	404,061	757,264
\$20,000 or more .....	784,938	247,191	11,263	3,105	—	—	761,929	1,768,885

Size of adjusted gross income	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total .....	3,097,348	8,836,824	15,047	1,759	3,297,912	10,132,178	72,050	13,016
Under \$2,000 .....	**351	**3,878	535	57	55,272	8,909	12,527	619
\$2,000 under \$4,000 .....	—	—	5,541	862	70,975	19,101	29,104	6,177
\$4,000 under \$6,000 .....	206,813	11,146	7,236	879	262,507	25,372	26,823	5,889
\$6,000 under \$8,000 .....	551,548	114,895	1,735	162	582,476	130,537	13,596	331
\$8,000 under \$10,000 .....	398,586	190,937	—	—	403,045	207,373	—	—
\$10,000 under \$12,000 .....	357,216	277,218	—	—	357,793	293,950	—	—
\$12,000 under \$14,000 .....	277,891	318,592	—	—	278,804	335,066	—	—
\$14,000 under \$16,000 .....	243,483	356,368	—	—	243,965	371,404	—	—
\$16,000 under \$18,000 .....	174,447	317,315	—	—	174,487	332,230	—	—
\$18,000 under \$20,000 .....	124,100	277,851	—	—	124,336	289,677	—	—
\$20,000 under \$25,000 .....	236,454	689,427	—	—	238,743	718,675	—	—
\$25,000 under \$30,000 .....	158,746	679,825	—	—	158,746	706,090	—	—
\$30,000 under \$50,000 .....	220,042	1,553,206	—	—	220,075	1,602,807	—	—
\$50,000 under \$100,000 .....	108,812	1,996,185	—	—	109,024	2,035,542	—	—
\$100,000 under \$200,000 .....	28,542	1,398,510	—	—	28,560	1,407,990	—	—
\$200,000 under \$500,000 .....	7,714	399,468	—	—	7,714	943,082	—	—
\$500,000 under \$1,000,000 .....	1,026	314,650	—	—	1,026	315,386	—	—
\$1,000,000 or more .....	364	396,351	—	—	364	396,915	—	—
All returns, summary:								
Under \$5,000 .....	14,129	4,361	10,879	1,330	173,547	26,599	56,623	10,130
\$5,000 under \$10,000 .....	1,143,169	316,595	4,168	429	1,180,728	355,783	13,427	2,886
\$10,000 under \$15,000 .....	772,971	786,045	—	—	775,367	828,116	—	—
\$15,000 under \$20,000 .....	404,269	759,400	—	—	405,018	794,211	—	—
\$20,000 or more .....	782,010	7,967,523	—	—	783,232	8,127,489	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

\*Comprises State income tax refunds, alimony and other income less other loss.

NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities <sup>1</sup>		Sales of capital assets net gain less loss	
			Total	For age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b>	<b>1,010,834</b>	<b>8,672,393</b>	<b>2,548,509</b>	<b>929,136</b>	<b>334,780</b>	<b>2,056,486</b>	<b>102,069</b>	<b>109,086</b>	<b>211,822</b>	<b>200,708</b>
Under \$2,000	**53,923	**199,542	**100,281	**46,357	**14,913	**27,205	**3,821	**4,554	**8,794	**2,101
\$2,000 under \$4,000	207,454	1,030,449	428,379	185,673	47,058	189,732	13,445	10,309	24,021	21,785
\$4,000 under \$6,000	262,861	1,856,136	668,876	294,009	73,768	357,708	22,808	7,721	71,370	21,110
\$6,000 under \$8,000	152,126	1,375,080	413,898	152,346	46,775	311,569	17,259	10,101	24,258	20,980
\$8,000 under \$10,000	123,186	1,342,832	359,917	128,907	46,440	294,719	14,628	17,123	30,543	46,239
\$10,000 under \$12,000	63,108	808,284	192,156	60,431	24,872	147,172	10,186	11,077	13,544	18,831
\$12,000 under \$14,000	48,356	717,157	127,903	33,000	27,156	195,341	4,019	7,842	4,143	11,938
\$14,000 under \$16,000	27,953	472,276	76,213	14,823	9,195	64,086	5,044	10,496	6,517	11,991
\$16,000 under \$20,000	18,372	308,723	37,314	3,609	13,475	118,715	2,076	4,386	4,183	—
\$20,000 under \$25,000	27,317	604,350	65,080	5,232	17,196	210,124	4,624	7,484	8,998	21,440
\$25,000 under \$30,000	15,041	404,055	36,818	1,835	7,088	73,215	2,190	4,988	7,830	5,785
\$30,000 under \$50,000	11,354	405,649	28,337	3,330	6,142	81,971	1,266	5,848	6,235	4,231
\$50,000 under \$100,000	1,583	95,068	4,701	1,288	620	10,868	590	—	1,207	770
\$100,000 under \$200,000	170	19,291	536	132	65	3,532	82	2,305	151	151
\$200,000 under \$500,000	23	5,893	77	30	**17	**130	17	145	23	71
\$500,000 under \$1,000,000	**5	**2,598	**14	**6	—	—	**4	**6,913	**3	—
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
<b>All returns, summary</b>										
Under \$5,000	162,153	687,586	310,441	142,807	36,145	90,375	12,553	11,693	25,338	7,161
\$5,000 under \$10,000	514,211	3,773,640	1,300,993	535,578	146,369	775,839	44,780	20,891	103,575	58,819
\$10,000 under \$15,000	215,772	2,577,027	636,384	209,145	69,836	571,202	26,791	32,804	46,125	78,491
\$15,000 under \$20,000	63,205	1,072,255	187,119	28,655	31,202	229,431	9,162	17,322	12,805	12,531
\$20,000 or more	55,493	1,561,904	133,572	11,953	31,128	379,640	8,783	25,776	24,448	43,681

Size of adjusted gross income	Dividends				Interest received				Pensions and annuities			
	Before exclusion		In adjusted gross income		Total		Total		In adjusted gross income		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b>	<b>365,824</b>	<b>502,180</b>	<b>277,858</b>	<b>461,334</b>	<b>914,404</b>	<b>2,014,925</b>	<b>645,403</b>	<b>4,591,525</b>	<b>641,601</b>	<b>4,401,721</b>		
Under \$2,000	**12,079	**13,568	**7,101	**12,591	**48,871	**78,406	—	—	—	—	—	—
\$2,000 under \$4,000	**	**	**	**	**	**	**18,074	**49,686	**18,074	**39,901		
\$4,000 under \$6,000	64,869	54,319	44,297	48,881	182,230	300,098	111,390	385,210	111,390	376,939		
\$6,000 under \$8,000	99,723	122,205	73,766	112,987	225,181	526,180	149,989	713,165	149,989	703,088		
\$8,000 under \$10,000	52,595	41,842	42,644	36,042	139,236	273,060	107,756	699,069	107,728	651,811		
\$10,000 under \$12,000	47,130	53,168	32,245	47,609	108,552	262,030	86,294	684,587	86,246	645,781		
\$12,000 under \$14,000	26,942	36,350	23,696	33,078	60,087	171,078	47,564	426,924	46,286	414,119		
\$14,000 under \$16,000	12,924	28,737	9,859	26,832	44,891	84,940	39,854	422,983	38,606	384,222		
\$16,000 under \$18,000	12,368	22,127	8,488	20,336	25,354	54,491	26,377	304,125	26,377	291,391		
\$18,000 under \$20,000	7,217	19,943	4,931	18,917	18,173	33,048	12,730	136,401	12,730	135,778		
\$20,000 under \$25,000	15,780	32,145	14,273	29,760	25,819	80,244	19,871	278,997	19,871	278,171		
\$25,000 under \$30,000	11,101	15,699	9,512	14,054	13,926	68,744	13,091	238,923	13,091	234,981		
\$30,000 under \$50,000	7,435	39,823	5,498	38,587	11,354	60,341	10,920	219,546	10,920	214,111		
\$50,000 under \$100,000	1,466	14,174	1,356	13,911	1,583	18,123	1,339	26,860	1,339	28,754		
\$100,000 under \$200,000	167	2,655	164	2,626	170	2,632	143	2,585	143	2,468		
\$200,000 under \$500,000	23	3,064	23	3,080	22	299	**299	**266	**11	**262		
\$500,000 under \$1,000,000	**5	**1,342	**5	**1,341	**5	**605	—	—	—	—		
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**		
<b>All returns, summary</b>												
Under \$5,000	46,180	40,193	31,450	36,452	149,143	240,354	74,953	232,499	74,953	214,701		
\$5,000 under \$10,000	177,086	191,741	136,358	173,751	457,329	937,390	312,256	1,614,830	312,228	1,556,841		
\$10,000 under \$15,000	80,883	104,413	61,304	94,500	196,867	486,025	157,314	1,348,055	153,540	1,266,121		
\$15,000 under \$20,000	25,898	55,913	17,915	52,272	58,190	119,568	55,505	628,965	55,505	605,244		
\$20,000 or more	38,977	106,921	36,831	104,359	52,879	231,588	45,375	780,175	45,375	768,791		

Footnotes at end of table

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Rent net income less loss		Total deductions		Taxable income		Income tax before credits		Tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
									Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total</b>	177,292	349,796	1,010,833	2,340,548	1,010,833	5,420,860	1,010,834	1,058,110	1,010,834	308,205
Under \$2,000	—	—	—	—	—	—	**53,923	**4,820	**53,923	**4,452
Under \$4,000	177,184	26,979	53,922	92,390	53,922	32,348	—	—	—	—
Under \$6,000	44,858	108,721	207,454	387,528	207,454	341,538	207,454	52,772	207,454	39,853
Under \$8,000	38,491	115,327	262,861	517,325	262,861	837,154	262,861	138,772	262,861	70,972
Under \$10,000	27,526	47,377	152,126	341,784	152,126	722,073	152,126	122,050	152,126	50,046
Under \$12,000	18,022	24,403	123,188	320,427	123,188	752,468	123,188	131,328	123,188	43,180
2,000 under \$14,000	8,213	6,659	63,108	162,748	63,108	501,429	63,108	89,647	63,108	27,131
4,000 under \$16,000	5,010	6,834	48,356	143,828	48,356	469,902	48,356	85,779	48,356	22,238
6,000 under \$18,000	5,318	7,662	27,953	90,789	27,953	324,527	27,953	82,420	27,953	12,716
8,000 under \$20,000	*2,482	*—	16,372	56,492	16,372	224,245	16,372	48,618	16,372	8,208
10,000 under \$25,000	*5,096	*11,737	27,317	105,239	27,317	450,294	27,317	96,217	27,317	14,404
5,000 under \$30,000	*2,789	*1,945	15,041	61,580	15,041	315,351	15,041	73,050	15,041	7,336
10,000 under \$50,000	*3,063	*1,840	11,354	59,493	11,354	324,903	11,354	83,778	11,354	5,797
20,000 under \$100,000	578	13,692	1,583	15,022	1,583	78,520	1,583	25,644	1,583	1,607
40,000 under \$200,000	*64	*207	170	3,289	170	15,800	170	8,608	170	72
60,000 under \$500,000	**118	**687	**23	**1,400	**23	**4,415	**23	**2,395	**23	**75
80,000 under \$1,000,000	**	**	**5	**1,103	**5	**26,484	**	**18,416	**5	**117
1,000,000 or more	—	—	—	—	—	—	—	—	—	—
1 returns, summary	46,258	85,521	162,152	277,566	162,152	177,568	162,153	26,471	162,153	24,064
Under \$5,000	81,801	212,784	514,211	1,041,551	514,211	1,756,244	514,211	291,743	514,211	141,260
\$5,000 under \$10,000	28,436	35,723	152,772	567,563	152,772	1,532,176	152,772	271,511	152,772	82,970
\$10,000 under \$15,000	9,209	9,135	63,205	206,721	63,205	70,195	63,205	142,280	63,205	30,504
\$15,000 under \$20,000	11,588	6,604	55,493	247,147	55,493	1,214,578	55,493	106,286	55,493	29,407
\$20,000 or more	—	—	—	—	—	—	—	—	—	—

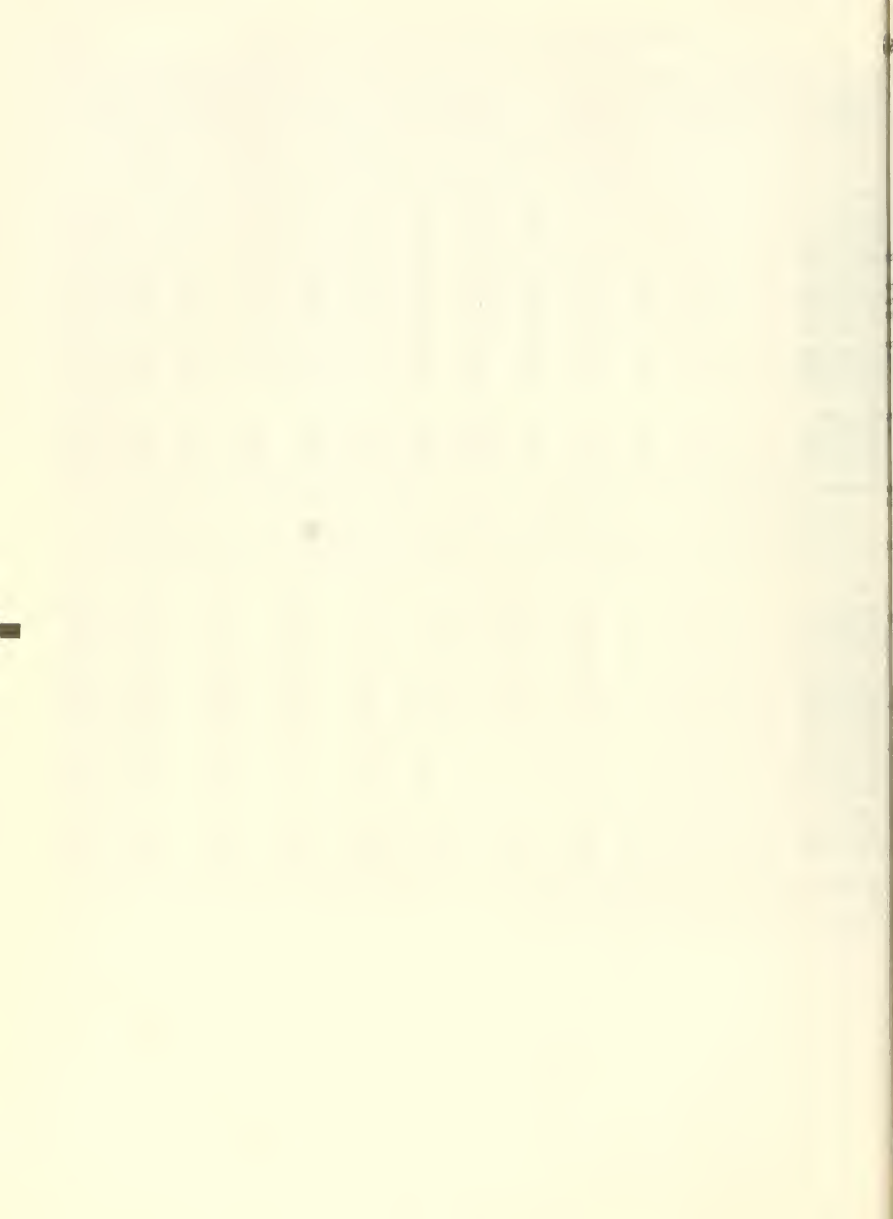
Size of adjusted gross income	Tax credits—Continued		Income tax after credits		Total income tax		Total tax liability	
	Credit for the elderly							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>Total</b>	1,010,834	205,793	810,813	729,905	810,906	732,255	821,319	745,248
Under \$2,000	**53,923	**2,526	—	—	**9,260	**170	**12,783	**696
Under \$4,000	—	—	9,259	168	—	—	—	—
Under \$6,000	207,454	30,028	195,887	12,919	105,887	12,919	110,269	15,310
Under \$8,000	262,861	50,550	213,960	67,769	213,960	67,769	215,498	69,712
Under \$10,000	152,126	34,252	150,718	72,003	150,718	72,003	151,016	73,240
Under \$12,000	123,188	27,599	120,718	88,148	120,470	88,765	120,691	90,828
2,000 under \$14,000	63,108	17,045	62,886	82,515	62,886	62,515	62,886	64,078
4,000 under \$16,000	48,356	13,667	48,356	63,541	48,356	63,541	48,356	64,089
6,000 under \$18,000	27,953	7,596	27,704	49,704	27,704	49,704	27,953	50,665
8,000 under \$20,000	16,372	4,743	16,172	36,408	16,172	36,408	16,372	36,851
10,000 under \$25,000	27,317	9,137	27,317	61,813	27,317	62,663	27,317	63,102
5,000 under \$30,000	15,041	4,578	15,041	85,715	15,041	65,715	15,041	66,332
10,000 under \$50,000	11,354	3,571	11,354	77,980	11,354	77,984	11,354	78,323
20,000 under \$100,000	1,583	453	1,583	24,037	1,583	24,447	1,583	24,519
40,000 under \$200,000	170	40	170	6,536	170	6,947	170	7,006
60,000 under \$500,000	*23	*8	*23	*2,319	*23	*2,378	*23	*2,398
80,000 under \$1,000,000	**5	**2	**5	**18,299	**5	**18,299	**5	**18,310
1,000,000 or more	**	**	**	**	**	**	**	**
1 returns, summary	162,153	17,759	44,401	2,406	44,402	2,409	51,207	3,583
Under \$5,000	514,211	99,597	435,423	150,483	435,423	150,483	438,361	155,374
\$5,000 under \$10,000	215,772	52,121	212,540	168,541	212,540	168,541	213,053	162,973
\$10,000 under \$15,000	63,205	18,529	62,756	111,776	62,756	111,776	63,205	113,337
\$15,000 under \$20,000	55,493	17,787	55,493	276,899	55,493	278,432	55,493	279,981

Estimate should be used with caution because of the small number of sample returns on which it is based

\*Identifies a size class for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data that were deleted from another size class

Composers net profit less loss from businesses, farms, partnerships, and Small Business Corporations

NOTE: Detail may not add to total because of rounding





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Introduction

Data in this section classify taxpayers by State, based upon the address reported on the tax return as described below. For 1976, information on the earned income credit by States is shown in table 5A and in the map in this section. Other topics for which data are shown include itemized deductions (table 5.2), exemptions (table 5.3), and tax credits (table 5.4).

State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as

\$25,000 of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with exempt income earned abroad and are described in section 1, Returns Filed and Sources of Income.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(a) the address of the tax lawyer or accountant who prepared the return,

(b) the address of their place of business, or

(c) a post office box number. To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.



Table 5A.—Returns With Earned Income Credit: Total and Refundable Portion by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross income less deficit	Total earned income credit	Refundable portion		Returns with wholly refundable earned income credit	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total .....	8,472,833	30,198,418	1,294,830	4,544,338	935,050	3,293,156	751,845
Alabama .....	162,156	601,863	35,847	123,081	26,478	78,555	19,950
Alaska .....	7,889	42,255	1,667	5,792	1,239	3,905	871
Arizona .....	95,483	451,770	22,453	77,677	18,136	60,111	16,056
Arkansas .....	118,011	560,018	23,312	84,873	16,088	59,703	12,743
California .....	664,364	3,061,544	129,690	496,671	98,390	341,340	73,667
Colorado .....	63,060	303,734	10,408	36,715	5,485	24,781	4,590
Connecticut .....	69,393	291,011	12,616	48,311	10,703	40,659	9,257
Delaware .....	17,731	78,813	3,544	12,028	2,526	9,056	1,941
District of Columbia .....	16,011	69,439	2,959	10,645	1,883	"6,397"	"1,095"
Florida .....	280,551	1,355,075	56,492	205,668	42,775	155,884	38,494
Georgia .....	208,937	978,799	44,455	144,239	32,731	110,678	28,805
Hawaii .....	14,886	68,721	2,837	11,806	2,129	8,504	1,448
Idaho .....	31,237	139,498	5,053	22,557	3,465	17,411	3,113
Illinois .....	253,547	1,204,746	53,797	174,131	38,670	119,721	28,540
Indiana .....	92,106	392,453	18,992	71,930	12,955	43,785	8,627
Iowa .....	57,221	237,250	12,211	37,719	8,800	27,774	7,538
Kansas .....	42,057	201,600	8,720	25,850	5,199	13,624	3,518
Kentucky .....	145,943	673,293	32,010	106,979	22,811	79,712	20,090
Louisiana .....	135,336	655,901	26,424	108,796	22,913	76,314	17,173
Maine .....	31,736	143,761	6,254	23,066	4,559	16,160	3,630
Maryland .....	120,122	565,990	22,636	80,474	16,201	58,748	12,225
Massachusetts .....	108,391	486,431	22,291	76,869	16,662	56,192	13,439
Michigan .....	172,286	749,383	34,555	127,685	25,897	98,539	22,103
Minnesota .....	111,733	473,773	18,965	86,711	10,236	43,749	7,655
Mississippi .....	118,039	494,136	25,094	96,940	18,691	70,615	15,242
Missouri .....	170,580	774,368	32,461	110,434	21,233	79,091	17,058
Montana .....	21,419	102,062	3,439	13,444	1,892	7,089	1,110
Nebraska .....	39,972	63,463	8,654	23,390	3,677	11,819	3,089
Nevada .....	16,510	72,894	2,961	10,346	2,139	6,555	1,251
New Hampshire .....	16,229	76,647	2,864	10,666	2,158	9,533	2,039
New Jersey .....	153,479	722,999	32,690	119,311	25,615	90,605	20,346
New Mexico .....	56,790	268,098	11,172	39,721	8,620	26,160	6,537
New York .....	510,992	2,472,036	95,737	388,077	70,308	277,724	58,147
North Carolina .....	237,427	1,121,546	46,585	166,131	33,426	119,155	26,866
North Dakota .....	19,845	75,446	3,994	11,104	2,457	6,648	1,857
Ohio .....	272,001	1,302,842	50,484	176,646	32,908	119,190	24,547
Oklahoma .....	92,233	466,107	19,007	60,220	12,312	39,028	10,299
Oregon .....	83,483	415,198	15,377	61,030	10,593	37,488	8,450
Pennsylvania .....	284,503	1,279,595	52,024	199,663	35,547	151,802	31,306
Rhode Island .....	18,416	63,680	4,125	13,215	3,169	10,651	2,805
South Carolina .....	106,653	473,193	22,918	82,179	16,438	66,799	15,167
South Dakota .....	20,784	69,435	3,532	11,799	1,884	9,950	1,315
Tennessee .....	205,532	1,083,701	38,762	122,140	26,100	79,349	19,978
Texas .....	542,722	2,581,272	116,680	402,118	90,485	282,223	74,851
Utah .....	35,743	176,377	5,285	18,284	3,323	12,692	2,867
Vermont .....	12,398	52,452	2,419	8,266	1,330	4,800	957
Virginia .....	150,737	699,178	31,672	113,394	22,950	82,860	19,981
Washington .....	95,615	436,271	18,561	67,550	13,293	46,478	9,667
West Virginia .....	55,125	247,985	11,243	40,477	9,155	31,405	7,976
Wisconsin .....	63,411	283,519	13,049	42,762	6,035	26,609	6,044
Wyoming .....	8,004	32,171	1,658	6,622	1,389	3,661	900
UPO/FPO .....	"26,859"	"125,533"	"6,398"	"23,674"	"5,530"	"14,922"	"4,429"
uerto Rico .....	"7,474"	"39,628"	"1,343"	"4,862"	"1,079"	"4,982"	"1,079"
J. S. citizens abroad .....	"9,349"	"57,485"	"1,672"	"3,380"	"64"	"—"	"—"

\*Estimate should be used with caution because of the small number of sample returns on which it is based

†Returns filed from Army Post Office and Fleet Post Office addresses.

‡Returns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>United States, total</b>	<b>84,570,389</b>	<b>1,053,895,687</b>	<b>75,510,735</b>	<b>860,998,651</b>	<b>7,547,830</b>	<b>44,499,461</b>	<b>2,819,190</b>	<b>3,455,781</b>	<b>2,612,779</b>	<b>11,582,471</b>
Alabama	1,259,507	14,235,700	1,176,688	12,658,139	102,351	514,730	67,237	-64,278	27,803	234,221
Alaska	167,741	3,342,103	158,450	3,024,342	22,656	130,733	560	-10,519	7,041	38,611
Arizona	283,431	9,881,990	756,020	8,038,052	87,809	396,671	10,002	-26,450	31,319	-5,856
Arkansas	742,277	7,795,028	646,621	6,203,551	62,568	408,365	56,607	138,787	17,225	155,077
California	9,010,032	117,862,372	7,980,359	97,112,389	964,739	5,670,275	111,391	-125,247	401,968	1,862,781
Colorado	1,065,371	13,454,679	990,949	11,350,927	127,978	608,774	34,404	-25,736	51,344	135,971
Connecticut	1,240,861	18,559,512	1,190,085	15,781,856	88,976	721,097	4,530	-12,339	48,631	35,941
Delaware	234,548	3,180,706	212,770	2,660,764	15,976	93,362	3,671	23,258	4,445	21,485
District of Columbia	307,160	4,133,847	270,221	3,261,619	19,867	85,409	243	-1,861	6,470	46,142
Florida	3,327,753	38,366,226	2,766,637	29,174,557	317,001	1,563,525	41,347	-32,087	105,896	134,771
Georgia	1,847,360	20,627,886	1,723,591	18,048,062	150,607	812,719	64,735	-111,920	48,775	153,671
Hawaii	362,956	4,625,009	329,680	3,811,353	35,442	161,107	5,828	3,280	25,568	23,065
Idaho	124,632	2,571,806	286,226	2,683,867	42,883	221,835	29,715	1,587	12,407	61,159
Illinois	4,662,973	63,828,408	4,107,652	52,283,061	358,790	2,500,791	137,817	999,816	133,442	610,311
Indiana	2,065,322	26,179,108	1,837,429	21,688,660	177,990	1,076,848	115,703	21,873	43,320	305,223
Iowa	1,134,034	13,992,353	946,475	10,181,348	132,168	664,583	14,760	933,166	48,457	365,786
Kansas	900,597	11,072,372	750,724	8,398,211	106,347	640,441	100,620	191,244	34,566	257,191
Kentucky	1,201,719	13,371,307	1,052,388	10,970,630	117,254	643,437	122,525	-15,248	30,830	329,969
Louisiana	1,339,508	16,075,348	1,251,895	13,980,522	113,164	709,426	25,503	22,698	29,024	321,621
Maine	414,543	4,252,708	367,309	3,500,066	48,901	237,505	5,015	9,222	5,520	43,321
Maryland	1,655,299	22,759,405	1,501,424	19,714,969	128,155	816,475	11,858	13,915	35,977	118,421
Massachusetts	2,328,108	28,266,859	2,046,212	23,631,764	177,615	1,199,448	5,388	-2,319	36,617	224,811
Michigan	3,453,220	46,724,339	3,111,343	40,669,248	257,683	1,506,253	82,267	34,519	88,620	253,388
Minnesota	1,571,367	16,463,631	1,388,433	15,900,704	156,319	749,064	110,517	318,914	73,606	366,391
Mississippi	747,706	7,629,902	682,233	6,487,261	66,666	410,416	53,029	-50,860	16,493	153,251
Missouri	1,832,973	21,957,656	1,577,482	18,195,301	187,146	1,012,548	147,107	23,784	64,304	366,798
Montana	308,652	3,356,331	263,093	2,601,616	39,253	196,865	23,504	57,714	8,979	36,164
Nebraska	626,105	7,113,785	512,949	5,306,652	69,643	366,952	82,670	234,535	21,574	167,339
Nevada	287,826	3,629,711	270,789	3,115,154	26,604	149,017	2,303	-24,763	8,897	25,006
New Hampshire	353,213	4,069,320	319,722	3,412,869	35,022	184,302	2,340	-8,593	5,952	17,921
New Jersey	2,964,986	41,244,924	2,666,219	35,420,519	199,042	1,474,469	6,873	-4,336	68,195	241,427
New Mexico	458,148	4,782,914	409,836	4,115,079	44,850	210,439	22,835	-67,475	20,567	60,041
New York	6,860,800	92,225,091	6,162,180	77,798,087	486,773	3,223,655	51,210	199,121	486,311	1,465,311
North Carolina	2,079,946	22,045,156	1,886,174	16,653,341	167,831	818,671	96,809	232,833	60,676	317,044
North Dakota	259,946	2,762,165	212,862	1,941,761	26,051	130,679	44,115	215,234	10,261	75,111
Ohio	4,230,461	53,076,522	3,883,501	46,032,896	330,459	1,989,296	118,835	200,435	36,061	361,411
Oklahoma	1,027,374	11,846,600	884,282	9,474,445	128,438	583,507	94,721	-11,637	41,755	103,452
Oregon	967,121	11,815,359	862,570	9,447,258	106,333	606,608	32,770	-32,883	35,878	227,961
Pennsylvania	4,627,499	56,911,542	4,155,065	48,283,367	355,308	2,467,495	63,109	86,884	114,506	699,202
Rhode Island	385,429	4,429,605	352,650	3,896,025	28,251	139,065	1,027	375	6,575	77
South Carolina	1,039,072	11,045,393	954,665	8,503,553	79,954	420,788	22,426	27,854	33,087	175,801
South Dakota	259,719	2,620,049	201,369	1,906,286	33,242	155,717	44,976	37,603	11,083	32,881
Tennessee	1,610,014	17,568,751	1,478,298	15,457,854	142,631	858,639	103,169	-121,368	42,351	300,002
Texas	4,855,352	59,660,469	4,358,062	49,045,869	530,363	3,225,863	242,721	-244,026	191,760	665,161
Utah	471,185	5,483,222	433,356	4,721,024	49,648	266,392	16,283	-23,971	41,920	22,511
Vermont	188,862	1,895,462	162,264	1,525,305	22,213	116,195	5,795	524	5,879	28,011
Virginia	1,979,844	25,200,513	1,801,207	21,601,503	147,098	841,834	44,692	68,476	46,597	325,911
Washington	1,536,051	19,549,694	1,346,107	16,215,363	160,403	927,624	47,354	11,992	54,899	265,541
West Virginia	640,695	7,594,730	578,700	6,559,651	47,047	330,063	24,567	-9,411	14,303	317,104
Wisconsin	1,820,881	21,774,823	1,605,845	18,012,752	161,249	878,643	117,114	310,716	41,920	201,041
Wyoming	167,388	2,147,546	149,150	1,719,818	19,378	124,438	10,086	-26,527	9,058	59,225
APO/FPO	296,519	2,444,614	295,271	2,446,300	353	1,889	—	—	1,248	40
Puerto Rico	38,594	389,403	30,166	351,664	898	6,247	—	—	61	5,661
U. S. citizens abroad	174,009	2,232,215	122,612	1,795,258	8,296	4,970	257	-3,623	3,657	-81

Footnotes at end of table

## Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

States	Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
					Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>United States, total</b>	<b>6,516,608</b>	<b>18,561,853</b>	<b>1,099,330</b>	<b>155,388</b>	<b>13,585,328</b>	<b>25,699,879</b>	<b>9,039,796</b>	<b>24,461,943</b>	<b>42,569,233</b>	<b>48,588,111</b>
Alabama	76,847	192,437	16,570	—298	128,260	178,416	77,160	186,505	456,235	355,351
Alaska	17,011	53,276	3,081	1,541	19,902	54,659	10,334	53,178	77,175	73,132
Arizona	101,922	229,627	9,599	—4,306	161,659	380,020	99,905	362,250	441,494	584,399
Arkansas	65,375	173,559	11,175	17,686	65,735	121,015	45,060	113,525	297,111	362,328
California	1,085,177	2,557,080	97,559	—14,749	1,422,147	2,675,517	944,550	2,519,316	4,441,367	6,089,273
Colorado	144,259	292,870	23,598	11,095	190,377	273,095	132,984	254,049	573,540	571,401
Connecticut	139,963	220,761	5,464	—30,984	309,354	753,967	226,611	718,929	855,467	880,004
Delaware	20,102	18,928	1,124	180	50,259	167,392	33,360	162,350	114,464	117,588
District of Columbia	25,886	51,579	2,055	242	60,045	191,049	48,195	185,216	129,595	216,422
Florida	379,630	1,072,691	37,686	—10,177	613,608	1,906,670	460,399	1,834,540	1,686,261	3,032,927
Georgia	134,921	509,136	11,870	—7,506	179,508	314,505	96,558	299,435	650,572	697,408
Hawaii	38,328	77,232	2,897	4,339	72,586	137,567	131,565	292,575	290,684	616,767
Idaho	47,087	101,456	11,477	9,391	39,816	45,395	19,616	41,403	148,881	156,049
Illinois	493,818	1,219,872	58,815	11,297	822,959	1,471,983	530,078	1,382,165	2,489,705	2,991,425
Indiana	222,131	309,459	36,653	1,425	339,831	550,370	229,936	517,725	1,197,362	1,032,568
Iowa	195,906	305,979	53,483	47,889	213,583	227,366	123,328	209,940	602,898	776,925
Kansas	148,759	295,921	34,193	26,899	176,208	285,005	113,719	266,290	493,997	616,767
Kentucky	117,397	316,751	21,960	17,530	155,171	298,996	112,171	282,581	505,971	591,776
Louisiana	67,503	155,933	6,628	1,188	139,877	184,289	90,995	169,820	518,470	466,691
Maine	35,108	46,789	3,497	—562	69,889	121,793	49,814	114,160	200,800	195,285
Maryland	131,996	326,031	8,459	—3,822	278,688	430,515	178,009	401,268	847,161	732,859
Massachusetts	181,972	279,179	8,448	—10,770	426,957	938,163	282,146	894,075	1,412,449	1,509,753
Michigan	351,774	655,987	45,619	—54,142	595,663	1,059,409	409,671	893,176	1,812,010	1,805,309
Minnesota	241,275	486,236	28,032	34,567	270,590	363,074	165,828	337,537	999,272	950,490
Mississippi	59,184	181,295	9,181	8,871	84,836	110,560	39,603	103,568	222,195	288,299
Missouri	220,240	410,026	37,041	9,533	286,490	620,862	190,818	590,340	881,944	1,093,331
Montana	49,478	126,471	13,097	15,210	52,751	61,629	33,318	56,621	184,157	193,999
Nebraska	96,526	210,701	33,787	17,944	119,300	136,076	79,662	126,495	357,583	426,024
Nevada	25,584	90,955	2,862	—12,412	32,252	93,052	18,949	89,961	116,521	140,772
New Hampshire	28,496	64,797	1,751	—2,513	63,315	130,459	39,106	124,565	205,010	174,886
New Jersey	262,328	435,476	6,531	—15,992	667,755	1,258,655	463,129	1,183,349	1,687,434	1,909,362
New Mexico	46,283	85,008	5,575	1,834	57,156	86,695	33,574	80,772	184,401	203,313
New York	684,013	1,999,223	29,912	—64,372	1,280,709	3,062,366	893,121	2,920,590	3,998,291	5,216,144
North Carolina	138,967	343,825	20,870	6,449	254,430	430,054	163,564	406,445	866,644	949,468
North Dakota	48,635	97,474	17,568	15,002	39,241	32,747	26,240	29,560	139,653	177,529
Ohio	328,409	635,609	32,970	—3,335	716,180	1,201,807	466,604	1,129,640	2,237,831	2,063,272
Oklahoma	113,152	307,056	27,478	24,260	111,729	210,778	72,411	199,070	422,841	410,630
Oregon	141,481	447,024	22,972	50,604	154,541	184,718	94,448	169,753	596,627	587,174
Pennsylvania	352,324	610,246	33,233	6,985	760,105	1,513,592	528,403	1,427,522	2,523,275	2,246,594
Rhode Island	27,320	59,004	573	—1,076	70,343	103,306	41,033	96,532	213,999	188,791
South Carolina	73,124	149,849	6,421	—4,012	101,181	169,090	62,133	156,845	390,099	362,048
South Dakota	50,272	130,850	20,995	11,969	37,457	50,826	26,730	47,179	147,836	183,180
Tennessee	101,704	258,171	17,032	5,563	160,799	268,955	95,466	254,021	589,345	594,080
Texas	456,728	1,476,430	96,898	50,191	631,378	1,189,969	412,931	1,120,565	1,848,435	2,434,819
Utah	53,499	107,644	5,428	—6,267	56,127	108,756	34,174	103,345	232,523	210,085
Vermont	22,051	36,510	2,996	—3,742	36,840	67,612	26,333	63,455	104,363	96,785
Virginia	164,675	300,797	20,554	2,644	278,262	505,700	198,880	475,933	831,366	842,678
Washington	190,517	360,070	28,015	—39,685	252,511	334,449	174,521	308,542	821,443	969,950
West Virginia	38,110	97,968	5,828	1,996	63,528	143,053	53,267	134,340	306,039	238,258
Wisconsin	232,356	334,039	50,927	28,481	314,820	559,873	201,169	478,398	1,177,619	1,060,903
Wyoming	24,046	72,150	5,761	—676	25,206	53,879	14,335	51,538	86,897	110,532
Foreign	4,439	—2,470	—	—	13,907	3,724	7,320	2,521	61,070	20,554
to Puerto Rico	90	243	—	—	2,528	503	1,701	252	3,710	1,509
and U.S. citizens abroad	30,270	56,753	1,834	3,979	34,979	122,348	29,202	116,269	100,290	166,947

Notes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total .....	6,780,877	3,850,773	641,829	2,027,427	830,563	2,871,407	5,538,948	24,556,210	842,980	1,875,8
Alabama .....	79,909	75,766	5,268	25,297	13,201	32,272	50,148	265,615	11,448	-62
Alaska .....	15,652	-8,850	583	4,865	2,014	-5,569	4,614	27,535	1,196	25
Arizona .....	66,177	44,944	6,015	26,037	10,773	53,330	78,123	411,267	5,692	-13
Arkansas .....	60,871	91,823	12,162	22,876	6,275	14,224	42,657	176,915	4,341	25.5
California .....	821,066	-28,304	66,396	145,952	111,763	503,169	566,696	2,838,725	26,226	16.3
Colorado .....	102,137	42,510	12,726	72,382	19,817	86,238	277,999	14,955	25.8	82.7
Connecticut .....	64,319	-27,560	2,524	9,086	19,333	82,768	82,598	402,767	20,403	-22.9
Delaware .....	13,465	11,051	416	6,844	2,363	24,644	15,963	64,521	1,750	5.9
District of Columbia .....	24,535	13,291	660	2,494	3,370	39,005	33,245	246,860	498	1.8
Florida .....	193,320	38,638	11,606	18,628	34,564	146,541	357,608	2,000,243	46,927	68.2
Georgia .....	114,948	79,276	4,275	9,109	14,176	62,290	58,069	316,207	16,503	82.7
Hawaii .....	38,326	-19,353	973	2,462	2,899	18,138	30,673	198,093	1,936	3.4
Idaho .....	34,822	44,245	1,874	3,501	3,456	9,197	11,373	52,376	2,385	6.9
Illinois .....	387,072	30,682	32,094	26,525	32,012	106,457	315,841	1,143,556	28,949	49.1
Indiana .....	213,460	289,492	12,108	10,034	23,387	68,785	148,824	602,411	30,799	249.3
Iowa .....	124,050	340,577	3,308	4,406	7,748	11,454	50,442	142,289	94,211	123.4
Kansas .....	135,702	205,222	22,699	43,144	13,228	20,251	71,774	259,234	7,732	25.3
Kentucky .....	121,533	109,838	10,006	14,976	9,082	19,222	66,841	239,108	1,349	47.1
Louisiana .....	108,413	64,606	32,534	121,391	7,775	15,463	47,107	277,864	15,126	119.8
Maine .....	31,300	6,206	1,021	1,345	6,619	15,329	26,564	112,744	1,240	7.1
Maryland .....	86,361	28,325	4,011	2,387	15,541	33,862	121,320	726,701	7,591	30.5
Massachusetts .....	192,965	-102,220	12,081	12,154	40,542	81,106	193,645	816,915	5,967	39.8
Michigan .....	237,982	85,991	18,242	30,083	25,432	47,529	232,361	878,643	22,504	49.5
Minnesota .....	130,295	181,798	1,783	1,783	18,361	53,878	63,661	223,990	26,572	56.6
Mississippi .....	42,197	21,508	9,704	36,439	2,069	3,124	27,152	116,630	4,954	21.2
Missouri .....	156,453	200,213	13,739	35,717	10,507	27,403	101,991	342,741	16,375	-20.1
Montana .....	40,580	44,295	6,276	16,166	1,906	4,787	19,573	60,653	5,209	17.3
Nebraska .....	87,956	226,326	6,308	3,716	1,193	4,520	28,918	86,359	8,735	49.5
Nevada .....	18,844	-21,223	1,443	30,362	1,705	5,623	16,933	96,987	1,395	3.2
New Hampshire .....	23,458	-6,816	1,267	458	4,405	22,550	22,565	114,350	3,316	6.3
New Jersey .....	194,546	-953	9,393	6,201	24,281	64,664	235,117	949,623	20,187	34.6
New Mexico .....	38,540	38,864	7,427	39,972	3,000	7,121	23,257	134,376	4,004	2.8
New York .....	450,811	-38,639	22,202	34,381	61,925	251,538	499,936	2,075,706	77,528	23.5
North Carolina .....	182,042	178,542	2,530	1,695	18,726	59,855	92,965	399,401	14,885	76.5
North Dakota .....	42,394	91,150	3,614	6,104	2,849	10,833	6,619	22,379	4,755	25.7
Ohio .....	357,341	143,012	16,200	8,363	30,308	95,523	266,475	1,004,430	21,405	69.5
Oklahoma .....	117,738	111,454	54,492	181,127	11,182	72,420	64,110	223,999	8,581	57.2
Oregon .....	96,712	41,470	8,042	12,332	10,566	27,505	52,710	207,493	11,111	37.6
Pennsylvania .....	288,932	56,134	6,159	18,646	54,492	140,041	364,367	1,492,663	15,066	-20.7
Rhode Island .....	33,774	-6,820	463	1,740	1,921	3,727	27,179	101,066	3,489	-5.1
South Carolina .....	72,803	55,796	848	2,068	11,185	52,943	49,499	277,787	5,971	18.3
South Dakota .....	40,019	82,248	1,586	-769	950	1,333	14,560	72,273	2,342	20.1
Tennessee .....	120,700	50,973	3,132	5,178	3,109	16,785	63,251	216,052	6,069	8.7
Texas .....	591,721	275,275	146,100	865,121	80,114	347,759	265,135	1,348,692	21,890	222.6
Utah .....	36,696	27,279	4,762	11,280	5,149	14,358	28,132	97,569	7,753	27.5
Vermont .....	16,759	3,403	882	698	2,636	10,022	9,802	36,633	1,505	-9
Virginia .....	119,081	39,475	7,669	10,873	21,347	37,111	149,693	964,240	8,989	-3
Washington .....	146,285	135,294	7,772	33,243	12,226	14,987	139,054	604,649	17,768	60.8
West Virginia .....	50,006	45,510	11,114	4,716	2,513	5,164	43,025	145,787	4,534	9.2
Wisconsin .....	140,168	120,499	7,087	3,372	19,638	29,564	133,625	428,886	14,281	42.6
Wyoming .....	20,395	32,683	3,304	19,003	1,330	3,646	7,517	24,637	3,016	13.5
APO/FPO .....	13,017	-15,544	1,298	96	—	—	4,959	24,771	—	—
Puerto Rico .....	3,881	-2,279	—	—	249	170	8,924	39,135	6	-2
U. S. citizens abroad .....	15,043	-1,867	1,451	7,572	3,245	4,609	22,420	135,551	96	2

Footnotes at end of table



Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

(If figures are estimates based on samples—money amounts are in thousands of dollars)

States	Itemized deductions		Standard deduction		Exemptions		Taxable income		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	25,951,389	133,896,978	58,172,237	113,753,788	215,773,937	161,830,453	68,716,772	674,866,988	64,396,853	140,801,196
Alabama	402,942	1,773,875	847,349	1,651,204	3,344,383	2,508,272	1,011,571	8,753,148	915,582	1,739,089
Alaska	62,613	423,062	103,777	209,654	411,037	308,278	149,039	2,453,509	142,304	982,910
Arizona	341,343	1,613,943	533,586	1,012,838	2,347,874	1,760,906	670,697	5,996,965	807,898	1,198,401
Arkansas	155,111	707,916	383,492	1,160,378	2,029,619	1,522,274	571,554	4,685,620	511,598	918,417
California	3,486,125	20,741,492	5,478,447	10,371,790	22,580,920	16,935,690	7,316,248	72,825,724	6,856,450	15,253,485
Colorado	419,770	2,074,110	660,009	1,233,557	2,548,015	1,911,011	691,117	6,591,872	845,335	1,755,838
Connecticut	433,593	2,443,827	897,442	1,736,860	3,387,995	2,540,996	1,118,701	12,257,204	1,060,625	2,770,780
Delaware	70,923	377,756	163,313	321,900	571,248	428,436	194,905	2,127,205	162,452	499,996
District of Columbia	95,221	559,446	210,286	387,689	664,184	498,138	265,006	2,756,653	252,862	636,188
Florida	870,427	4,506,677	2,429,330	4,780,765	6,445,597	6,334,198	2,634,227	24,182,771	2,452,141	5,175,435
Georgia	507,424	2,620,762	1,327,952	2,539,942	4,806,213	3,604,660	1,486,151	12,628,109	1,392,726	2,468,874
Hawaii	124,814	723,200	236,191	450,318	855,587	641,690	288,568	2,941,342	273,090	605,974
Idaho	93,632	432,713	224,703	444,717	888,635	666,476	291,301	2,192,711	237,945	411,614
Illinois	1,384,478	7,705,011	3,219,453	6,414,539	11,885,873	8,784,405	3,861,674	43,188,935	3,670,336	9,426,555
Indiana	496,032	2,163,778	1,573,401	3,201,079	5,225,068	3,918,801	1,706,862	17,554,844	1,627,236	3,600,150
Iowa	320,312	1,394,161	801,182	1,591,858	3,017,049	2,262,787	904,619	9,180,831	854,214	1,814,394
Kansas	267,221	1,275,148	623,715	1,232,424	2,367,047	1,775,285	744,671	7,124,220	683,260	1,461,020
Kentucky	319,845	1,395,012	872,526	1,733,094	3,216,782	2,412,572	935,740	8,308,198	697,285	1,666,607
Louisiana	302,135	1,408,265	1,034,174	2,052,914	3,613,227	2,709,920	1,083,259	10,332,746	999,848	2,179,851
Maine	88,014	377,546	323,546	638,318	1,069,471	802,103	315,453	2,605,117	250,285	499,801
Maryland	649,401	3,524,662	996,907	1,879,374	4,070,922	3,053,192	1,355,468	14,805,263	1,275,624	3,156,596
Massachusetts	794,771	4,102,646	1,526,888	2,936,930	5,621,854	4,216,398	1,868,996	17,909,288	1,772,879	3,727,984
Michigan	1,300,419	6,235,553	2,136,586	4,158,952	8,909,655	6,682,241	2,819,334	30,779,993	2,689,498	6,502,450
Minnesota	617,756	3,117,034	542,502	1,762,556	3,995,046	2,996,285	1,278,628	12,150,205	1,153,733	2,424,579
Mississippi	186,720	656,104	554,297	1,078,996	2,031,043	1,520,282	575,904	4,547,040	512,196	960,035
Missouri	497,781	2,315,021	1,310,898	2,593,001	4,782,715	3,587,036	1,481,241	14,175,757	1,392,495	2,923,042
Montana	79,629	370,536	224,338	439,023	784,353	584,295	299,444	2,121,951	220,239	404,332
Nebraska	150,500	738,746	462,745	919,726	1,614,075	1,210,556	499,366	4,586,823	449,779	897,472
Nevada	89,805	465,651	196,788	382,762	673,767	505,325	239,577	2,374,163	227,006	512,249
New Hampshire	72,914	342,394	278,113	556,590	877,566	698,175	291,051	2,622,098	280,504	517,933
New Jersey	1,044,520	5,544,234	1,914,006	3,728,615	7,600,451	5,700,338	2,456,691	27,243,577	2,337,898	5,937,607
New Mexico	124,154	553,331	327,302	528,526	1,249,150	936,893	346,469	2,916,085	315,005	545,325
New York	2,699,716	16,185,224	4,131,350	7,831,345	17,445,624	13,084,218	5,778,922	57,431,833	5,466,041	12,264,912
North Carolina	595,461	2,737,414	1,472,480	2,823,905	5,243,810	3,932,858	1,641,751	13,288,502	1,493,428	2,807,283
North Dakota	49,873	235,668	204,002	402,764	665,749	499,312	204,618	1,789,201	184,143	343,305
Ohio	1,100,870	5,011,927	3,108,997	6,226,333	10,745,442	8,059,082	3,841,297	35,032,274	3,298,587	7,305,100
Oklahoma	259,324	1,249,567	733,255	1,500,943	2,680,396	2,010,299	608,595	7,335,153	761,374	1,484,532
Oregon	320,209	1,587,801	660,424	1,384,033	2,495,557	1,871,868	793,187	7,450,135	727,862	1,466,282
Pennsylvania	1,244,205	5,750,242	3,367,590	6,696,657	11,377,399	8,533,049	3,808,523	37,255,872	3,639,449	7,740,064
Rhode Island	98,067	470,024	266,508	556,290	933,928	700,446	313,520	2,804,099	301,199	564,022
South Carolina	265,491	1,267,492	747,933	1,433,841	2,656,937	1,992,703	834,228	6,666,366	776,330	1,267,311
South Dakota	51,851	213,210	200,465	400,796	718,904	536,178	204,283	964,542	188,637	311,274
Tennessee	338,032	1,608,234	1,252,626	2,490,259	4,148,934	3,111,671	1,263,620	10,987,526	1,166,978	2,226,056
Texas	999,111	5,373,627	3,812,542	7,677,604	12,843,044	9,707,263	3,844,996	39,120,510	3,557,690	6,599,577
Utah	186,791	908,091	261,360	530,725	1,277,813	958,360	377,919	3,240,790	356,669	621,970
Vermont	48,581	219,343	138,846	263,307	464,734	348,551	143,839	1,129,184	130,605	212,190
Virginia	584,670	3,120,309	1,386,848	2,708,915	4,917,512	3,686,134	1,615,512	16,281,724	1,536,352	3,370,620
Washington	462,499	2,099,852	1,036,785	2,091,089	3,744,824	2,808,693	1,229,754	13,051,727	1,159,599	2,744,475
West Virginia	79,341	362,544	557,778	1,164,055	1,730,602	1,286,102	520,112	5,905,865	493,016	1,024,720
Wisconsin	603,875	2,847,177	1,202,507	2,330,404	4,598,556	3,448,144	1,431,164	13,803,900	1,345,335	2,725,285
Wyoming	37,987	177,584	126,544	263,728	440,021	330,016	133,909	1,450,624	124,796	301,079
U.S. citizens abroad	12,107	51,351	284,412	544,498	658,211	493,658	270,151	1,380,685	245,028	235,048
Foreign-born	15,362	56,677	22,800	44,348	141,386	106,025	30,718	196,680	21,450	19,120
U.S. citizens abroad	44,363	159,778	110,759	217,738	457,498	343,124	119,401	1,823,561	89,050	239,786

Footnotes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
<b>United States, total</b> .....	<b>64,421,367</b>	<b>141,801,470</b>	<b>65,969,754</b>	<b>145,748,802</b>
Alabama .....	915,758	1,748,165	941,654	1,796,554
Alaska .....	142,477	585,684	144,589	584,953
Arizona .....	606,137	1,210,175	622,816	1,242,396
Arkansas .....	511,669	925,227	531,588	974,990
California .....	6,860,821	15,386,154	6,983,700	15,835,767
Colorado .....	845,932	1,775,175	869,648	1,833,081
Connecticut .....	1,061,003	2,783,686	1,075,382	2,831,940
Delaware .....	182,515	470,655	184,303	479,844
District of Columbia .....	251,015	640,247	252,786	648,155
Florida .....	2,452,741	5,237,146	2,516,632	5,371,873
Georgia .....	1,392,971	2,496,191	1,428,392	2,568,787
Hawaii .....	273,269	609,439	277,535	625,041
Idaho .....	238,214	414,716	250,133	440,060
Illinois .....	3,673,320	9,487,800	3,729,259	9,729,094
Indiana .....	1,627,275	3,612,920	1,666,456	3,720,250
Iowa .....	855,143	1,823,594	907,623	1,953,467
Kansas .....	683,311	1,475,840	709,082	1,552,522
Kentucky .....	857,908	1,687,345	888,444	1,750,294
Louisiana .....	991,087	2,191,718	1,015,438	2,253,735
Maine .....	280,884	501,121	298,733	519,530
Maryland .....	1,276,286	3,176,782	1,297,113	3,235,807
Massachusetts .....	1,773,942	3,750,416	1,798,788	3,833,050
Michigan .....	2,691,314	6,536,786	2,732,019	6,660,606
Minnesota .....	1,153,863	2,438,452	1,220,470	2,545,012
Mississippi .....	512,289	888,596	532,238	926,156
Missouri .....	1,392,584	2,935,833	1,447,973	3,041,678
Montana .....	220,398	408,385	221,287	432,675
Nebraska .....	449,898	902,673	479,822	961,285
Nevada .....	227,224	517,827	232,648	530,584
New Hampshire .....	280,789	521,096	285,234	534,623
New Jersey .....	2,338,206	5,956,874	2,365,210	6,062,282
New Mexico .....	315,110	571,267	322,914	588,904
New York .....	5,467,484	12,352,765	5,560,448	12,584,501
North Carolina .....	1,494,685	2,620,772	1,554,797	2,709,543
North Dakota .....	184,534	345,553	200,570	377,913
Ohio .....	3,299,335	7,334,401	3,361,532	7,497,109
Oklahoma .....	762,139	1,523,743	798,996	1,600,227
Oregon .....	726,656	1,499,678	746,282	1,554,302
Pennsylvania .....	3,639,958	7,771,283	3,701,732	7,947,936
Rhode Island .....	301,210	565,717	303,687	576,723
South Carolina .....	776,425	1,272,203	794,565	1,313,539
South Dakota .....	188,699	314,912	207,227	339,932
Tennessee .....	1,167,043	2,238,490	1,202,146	2,304,523
Texas .....	3,559,138	8,739,438	3,670,128	8,960,600
Utah .....	358,792	626,094	366,240	645,415
Vermont .....	130,700	213,129	136,686	223,408
Virginia .....	1,536,528	3,384,189	1,552,156	3,458,516
Washington .....	1,159,693	2,755,694	1,180,383	2,833,598
West Virginia .....	493,023	1,028,541	505,591	1,052,128
Wisconsin .....	1,345,491	2,737,608	1,390,732	2,840,684
Wyoming .....	124,847	305,552	129,988	318,575
AFIC/PO .....	245,028	235,048	245,028	235,195
Puerto Rico .....	21,450	19,120	21,450	19,372
U. S. citizens abroad .....	89,104	246,547	97,311	252,343

\*Returns filed from Army Post Office and Fleet Post Office addresses

\*Returns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding

**Table S-2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by State**  
 (Figures are estimates based on samples—money amounts are in thousands of dollars)

States	Number of returns	Adjusted gross income	Itemized deductions								
			Total	Medical and dental expense deduction		Taxes paid		Interest paid			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>United States, total .....</b>	<b>25,951,369</b>	<b>581,877,757</b>	<b>133,890,976</b>	<b>19,062,751</b>	<b>12,159,556</b>	<b>25,860,608</b>	<b>49,810,062</b>	<b>23,366,840</b>	<b>43,415,463</b>	<b>19,255,525</b>	<b>27,822,357</b>
Alabama .....	402,942	7,821,174	1,773,875	324,444	203,580	402,942	474,450	376,056	638,502	283,844	347,399
Alaska .....	62,613	2,024,228	423,062	31,984	15,725	62,612	167,193	55,211	153,641	40,862	97,546
Arizona .....	341,343	6,525,754	1,813,943	268,951	167,538	341,217	467,080	314,579	648,231	264,562	416,893
Arkansas .....	155,111	3,285,677	707,916	121,097	80,311	155,109	202,475	132,933	233,649	107,869	147,378
California .....	3,486,125	76,645,999	20,741,492	2,591,032	1,667,174	3,480,322	7,870,894	3,251,931	7,122,465	2,711,638	4,777,335
Colorado .....	419,770	8,887,763	2,074,110	312,297	157,461	419,716	753,025	399,339	769,774	334,951	509,676
Connecticut .....	433,593	10,824,900	2,443,827	331,191	236,537	428,392	91,587	396,285	837,887	356,854	595,316
Delaware .....	70,923	1,773,428	377,756	51,314	34,607	69,817	151,144	62,718	102,739	53,643	66,289
District of Columbia .....	95,221	2,371,223	559,446	76,738	46,073	94,929	216,174	77,900	146,429	49,636	88,325
Florida .....	870,427	18,573,243	4,506,677	698,399	618,663	867,219	861,045	796,426	1,870,633	684,569	1,193,950
Georgia .....	507,424	10,823,512	2,620,762	404,830	244,197	506,176	762,545	476,844	1,044,887	412,078	677,777
Hawaii .....	124,814	2,932,942	723,200	85,641	43,771	123,951	280,862	115,829	304,226	81,336	185,006
Idaho .....	90,832	1,822,618	433,713	74,343	40,302	93,769	141,376	83,780	158,584	73,027	102,282
Illinois .....	1,364,478	33,548,024	7,015,011	966,192	837,017	1,355,524	2,389,600	1,198,744	2,258,136	1,009,270	1,490,506
Indiana .....	496,032	11,045,073	2,165,739	323,345	202,916	495,811	649,608	441,082	843,110	401,647	517,566
Iowa .....	320,312	7,209,589	1,394,161	227,731	129,407	320,312	549,314	268,965	440,445	234,502	286,062
Kansas .....	267,221	5,843,484	1,275,148	218,639	145,844	267,221	412,245	231,621	439,047	191,208	267,748
Kentucky .....	319,945	6,560,086	1,395,012	237,616	109,680	319,945	505,230	280,932	468,973	224,958	286,816
Louisiana .....	302,135	6,946,332	1,408,285	252,281	100,094	298,950	266,354	283,299	604,086	233,275	350,643
Maine .....	86,014	1,765,785	377,646	71,392	34,832	87,356	144,358	78,791	125,764	69,841	87,819
Maryland .....	649,401	15,406,175	3,524,662	496,719	262,446	645,140	1,577,059	593,235	1,101,467	474,216	740,965
Massachusetts .....	794,717	16,770,711	4,102,646	625,396	433,040	790,333	2,018,219	669,011	903,970	569,801	655,835
Michigan .....	1,300,419	30,099,770	6,255,553	813,253	295,731	1,299,166	2,822,370	1,192,923	1,968,225	975,448	1,163,967
Minnesota .....	617,756	12,946,439	3,117,034	490,921	289,812	613,473	1,372,482	537,619	872,948	451,223	577,577
Mississippi .....	188,720	3,756,505	856,104	165,423	105,536	188,719	233,291	170,299	298,933	148,553	174,580
Missouri .....	497,781	11,106,390	2,315,021	353,447	242,650	494,797	736,263	448,895	775,636	360,145	450,672
Montana .....	79,829	1,643,844	370,536	62,174	43,660	79,870	125,307	86,615	128,667	55,942	77,168
Nebraska .....	150,500	3,260,078	738,746	124,741	67,143	150,511	240,025	130,468	252,504	115,775	166,670
Nevada .....	89,805	1,966,711	465,651	84,604	51,067	89,763	93,700	87,968	221,043	73,120	135,988
New Hampshire .....	72,914	1,596,401	342,394	55,091	27,019	72,485	121,179	65,150	131,469	60,434	96,028
New Jersey .....	1,044,520	25,127,925	5,544,234	781,233	483,372	1,044,296	2,388,460	922,160	1,510,997	767,125	1,033,185
New Mexico .....	124,194	2,488,156	553,331	96,099	56,204	123,351	152,000	114,136	212,426	94,584	127,779
New York .....	2,698,718	61,407,176	16,185,224	2,069,959	1,525,362	2,682,581	8,165,960	2,334,163	3,071,037	1,627,709	2,623,224
North Carolina .....	595,461	11,855,996	2,737,414	491,888	262,866	590,808	916,360	525,720	940,273	405,403	557,549
North Dakota .....	49,873	1,147,213	236,668	42,570	28,253	49,845	69,600	40,501	78,317	33,235	51,036
Ohio .....	1,100,870	24,849,416	5,011,927	669,701	347,819	1,100,870	1,568,110	1,018,968	1,942,276	902,039	1,315,634
Oklahoma .....	259,324	5,634,183	1,249,567	206,261	171,555	259,324	319,114	228,031	448,720	193,393	276,631
Oregon .....	320,209	6,743,438	1,567,601	221,156	121,593	320,140	634,756	292,176	518,839	255,131	322,322
Pennsylvania .....	1,244,205	27,557,792	5,750,242	833,568	473,785	1,242,873	2,263,980	1,089,992	1,632,865	897,124	1,044,182
Rhode Island .....	96,087	2,157,004	470,024	62,705	25,374	96,789	206,477	91,279	148,643	76,054	102,242
South Carolina .....	285,491	5,980,014	1,267,492	233,061	127,889	285,491	398,844	257,515	464,396	209,084	280,638
South Dakota .....	51,851	978,118	213,210	43,853	36,943	51,806	56,276	43,579	77,775	38,130	51,409
Tennessee .....	338,632	7,340,704	1,608,234	275,435	154,428	338,562	318,262	317,000	682,411	282,835	391,413
Texas .....	999,111	25,278,375	5,373,627	823,392	566,190	995,762	1,006,077	943,564	2,376,912	817,929	1,362,470
Utah .....	186,791	3,596,074	806,081	140,316	57,110	186,763	264,179	70,743	302,534	136,794	186,875
Vermont .....	46,581	952,661	218,343	34,710	13,306	46,581	93,197	42,203	73,241	36,297	48,437
Virginia .....	584,670	13,821,122	3,120,909	445,670	242,156	584,670	1,111,023	543,449	1,160,224	475,870	781,526
Washington .....	462,499	9,920,180	2,099,862	329,875	185,743	462,499	568,006	428,102	857,060	375,169	558,082
West Virginia .....	79,341	1,994,740	362,544	54,826	23,776	79,833	102,142	74,135	137,259	63,124	84,820
Wisconsin .....	603,875	12,782,701	2,847,177	398,452	156,989	603,875	1,414,906	511,997	791,534	421,504	571,801
Wyoming .....	37,967	814,665	177,884	27,718	16,778	37,945	31,816	35,672	86,172	29,821	52,090
APO/FPO .....	12,107	188,486	51,951	*23,3	*1,857	9,701	7,949	12,107	23,925	7,065	*16,176
Puerto Rico .....	15,292	209,932	58,677	*4,851	*1,257	11,740	12,029	12,901	35,193	11,395	*27,374
U. S. citizens abroad .....	44,383	1,251,921	159,778	28,755	30,088	28,212	33,655	29,299	56,516	14,303	21,860

Footnotes at end of table

**Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Itemized deductions—Continued										Total income tax	
	Contributions		Miscellaneous deductions				Exemptions		Taxable income			
			Total		Net casualty and theft losses							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
United States, total .....	24,434,659	16,792,387	21,771,915	11,913,508	1,998,333	1,570,409	66,241,812	66,131,359	25,169,407	383,621,001	24,593,584	90,879,005
Alabama	376,397	311,839	345,454	145,503	26,556	16,802	1,358,108	1,018,581	389,766	5,053,150	372,965	1,129,922
Alaska	51,977	37,443	57,118	48,881	6,852	6,548	203,657	152,743	61,975	1,632,107	61,404	421,936
Arizona	320,673	196,577	301,050	134,517	22,275	11,146	1,135,618	671,714	322,513	4,089,518	307,966	696,999
Arkansas	140,026	143,915	125,284	47,566	6,027	5,044	525,146	393,690	151,510	2,188,701	144,417	517,306
California	3,310,620	2,020,267	3,087,915	2,060,702	239,609	193,319	11,402,865	8,552,149	3,370,743	49,624,170	3,286,930	11,427,045
Colorado	362,978	209,705	341,718	164,145	34,398	16,669	1,347,721	1,010,791	407,978	5,822,214	396,459	1,302,446
Connecticut	418,642	259,980	341,012	195,835	35,047	16,747	1,576,092	1,182,069	408,514	7,257,273	397,892	1,875,146
Delaware	67,157	50,852	57,452	38,413	4,194	2,441	234,508	176,181	69,278	1,226,724	66,611	310,611
District of Columbia	96,147	86,147	78,236	64,622	8,954	7,694	280,023	210,017	90,189	1,606,282	88,441	427,215
Florida	803,430	611,962	706,054	543,554	75,561	86,938	2,796,794	2,097,596	844,820	12,035,187	811,401	3,054,627
Georgia	467,095	350,296	437,628	218,837	35,025	39,328	1,741,063	1,305,797	492,818	6,939,710	483,888	1,569,295
Hawaii	114,554	54,174	111,961	58,946	2,784	2,483	403,156	302,367	118,057	1,919,488	115,637	432,507
Idaho	83,541	64,223	72,019	29,222	3,783	4,528	343,088	257,316	89,734	1,317,504	85,780	241,028
Illinois	1,280,439	823,138	1,157,576	607,119	87,405	66,944	4,757,856	3,568,392	1,319,916	23,161,823	1,312,206	5,830,465
Indiana	440,378	331,838	397,779	136,407	30,875	12,339	1,719,169	1,289,377	482,035	7,619,262	465,363	1,820,944
Iowa	308,575	192,162	255,578	82,834	6,857	2,344	1,187,730	890,798	313,022	4,934,691	305,527	1,114,994
Kansas	247,452	185,765	224,040	92,427	12,491	11,795	900,124	675,093	256,806	3,906,896	249,778	932,555
Kentucky	283,760	189,320	262,031	121,810	20,161	41,555	1,092,394	819,296	316,264	4,363,096	306,821	1,026,277
Louisiana	284,271	214,449	250,686	163,302	31,177	23,185	1,080,512	810,384	286,710	4,742,814	291,755	1,175,271
Maine	82,152	43,973	67,694	26,717	7,864	5,197	307,275	231,956	84,836	1,164,323	82,172	264,242
Maryland	629,927	359,895	533,586	223,796	49,253	25,194	2,163,738	1,622,804	634,362	10,290,779	625,824	2,389,157
Massachusetts	769,517	401,423	635,298	345,995	78,744	57,165	2,628,519	1,971,389	755,877	10,856,892	740,615	2,509,522
Michigan	1,223,309	786,234	1,140,044	482,793	98,498	54,813	4,585,403	3,439,052	1,281,402	20,456,714	1,263,025	4,721,276
Minnesota	590,591	376,697	535,595	205,096	50,562	26,587	2,150,949	1,613,212	587,119	8,271,440	583,381	1,824,520
Mississippi	176,691	156,837	163,489	61,507	7,187	6,208	669,363	502,172	184,534	2,403,938	178,558	544,111
Missouri	460,393	359,907	445,716	200,566	25,092	17,528	1,722,880	1,292,235	480,121	7,536,650	469,029	1,802,088
Montana	71,022	38,770	62,602	34,733	3,460	6,883	279,736	209,202	75,438	1,074,032	72,994	234,255
Nebraska	144,517	102,591	116,560	46,932	2,698	2,302	546,367	407,788	146,042	2,152,554	134,509	507,127
Nevada	82,151	46,551	81,236	53,290	6,058	5,116	296,109	222,082	66,060	1,289,559	83,490	318,181
New Hampshire	68,136	38,932	53,754	23,794	2,844	1,637	269,142	201,857	71,366	1,057,033	70,287	247,472
New Jersey	1,026,041	627,172	884,508	534,232	106,361	52,964	3,750,102	2,812,577	1,021,997	16,804,098	1,003,547	4,054,239
New Mexico	111,111	79,050	102,042	53,651	11,469	5,997	444,747	333,560	121,655	1,607,495	118,215	355,778
New York	2,650,199	1,705,738	2,320,172	1,171,105	279,148	224,560	6,750,166	5,668,625	2,626,899	39,397,339	2,570,087	9,207,944
North Carolina	555,428	477,108	535,236	252,590	25,290	18,324	2,015,254	1,511,441	579,230	7,628,396	567,837	1,706,381
North Dakota	48,641	43,276	39,916	16,223	1,892	1,241	177,204	132,903	48,825	780,377	46,000	176,451
Ohio	1,027,895	710,593	913,274	443,129	64,120	49,532	3,875,189	2,906,392	1,072,384	16,989,006	1,058,590	4,107,585
Oklahoma	223,434	222,902	215,330	87,727	13,282	9,408	875,791	656,843	245,911	3,758,028	239,197	927,159
Oregon	269,771	174,034	264,310	140,380	15,192	40,308	1,067,321	800,491	304,569	4,406,690	290,078	983,390
Pennsylvania	1,201,032	849,482	1,029,495	539,231	86,978	59,226	4,182,023	3,136,517	1,220,200	16,759,214	1,201,320	4,500,727
Rhode Island	93,224	50,487	82,822	37,042	7,940	5,155	360,392	270,294	97,335	1,418,494	96,711	328,000
South Carolina	266,909	209,945	230,158	78,616	16,438	21,887	940,652	705,489	276,221	3,625,782	272,989	785,944
South Dakota	49,000	26,890	34,522	15,236	926	471	190,054	142,541	49,775	629,642	47,756	141,141
Tennessee	304,964	290,132	271,548	165,001	26,462	39,532	1,142,320	856,740	326,355	4,921,012	316,830	1,183,429
Texas	925,296	623,330	761,427	481,098	126,196	120,336	3,451,490	2,586,618	963,614	17,408,653	942,154	4,739,134
Utah	179,082	212,737	150,329	51,431	10,940	7,347	722,666	542,006	176,751	2,159,386	174,890	451,445
Vermont	46,824	23,924	37,962	15,673	2,613	2,170	177,568	133,176	46,753	602,383	44,598	127,199
Virginia	548,951	395,983	467,918	211,524	35,020	26,636	1,997,429	1,498,072	573,253	9,219,422	557,788	2,166,699
Washington	418,981	257,550	393,661	230,904	29,802	38,529	1,584,124	1,195,593	448,009	6,654,010	432,751	1,543,099
West Virginia	72,736	51,267	65,884	47,501	4,670	18,840	260,633	210,475	77,505	1,432,239	75,663	262,398
Wisconsin	564,623	279,137	504,539	293,201	30,794	32,096	2,136,822	1,602,617	587,198	8,366,474	577,102	1,835,211
Wyoming	32,780	24,837	31,843	13,983	2,768	3,387	139,578	104,684	37,517	533,232	36,345	124,211
AP/PO	9,645	17,280	10,672	10,940	1,991	2,436	19,891	33,921	12,107	102,614	10,859	17,121
Puerto Rico	10,160	3,169	10,137	6,849	2,014	1,774	5,014	38,261	12,900	122,529	11,449	12,523
U. S. citizens abroad <sup>a</sup>	21,680	15,087	31,067	24,432	2,807	2,958	159,050	119,289	40,639	978,118	28,716	149,235

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*Returns filed from Army Post Office and Fleet Post Office addresses

\*Returns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding





## Individual Returns/1976 - State Data

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

State	Number of returns by number of exemptions other than age or blindness												
	All returns						Joint returns						
	Total	One	Two	Three	Four	Five or more	Total	Two	Three	Four	Five	Six or more	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total	84,670,386	33,172,140	19,851,427	11,154,960	10,717,485	5,617,592	4,156,795	44,438,912	16,104,521	9,315,835	9,815,900	5,254,924	3,347,734
Alabama	1,259,907	398,706	328,250	228,781	165,604	91,862	54,704	734,690	245,548	198,660	153,544	87,550	49,718
Alaska	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Arizona	893,431	346,332	207,722	147,907	109,832	69,139	32,799	470,225	170,995	139,448	109,945	55,416	32,416
Arkansas	742,277	223,319	200,411	130,097	107,688	65,458	34,644	451,474	167,603	115,174	95,653	43,963	23,861
California	9,010,032	2,029,962	1,127,590	1,127,590	1,067,076	995,363	438,569	4,387,231	1,553,721	877,519	960,623	527,363	438,646
Colorado	1,085,371	484,205	224,618	133,622	133,622	62,856	38,347	178,737	118,737	112,620	132,659	59,204	37,724
Connecticut	1,340,861	552,859	289,053	182,977	181,940	101,537	53,165	960,800	298,468	126,868	166,811	86,552	49,881
Delaware	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
District of Columbia	3,327,351	1,671,881	839,166	463,016	343,401	111,229	14,104	78,314	20,855	13,910	15,768	8,806	1,973
Florida	1,254,801	461,661	261,164	161,135	111,229	62,856	38,347	178,737	118,737	112,620	132,659	59,204	37,724
Georgia	1,647,360	615,723	451,014	319,411	254,813	122,247	64,152	1,011,410	340,005	255,370	231,420	107,267	76,508
Hawaii	382,596	174,141	100,668	68,446	40,773	23,276	11,229	167,846	59,924	31,662	38,348	22,664	14,808
Idaho	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Illinois	4,602,733	1,000,863	595,569	594,425	594,425	284,646	245,362	2,310,267	815,326	456,312	524,586	265,934	152,535
Indiana	2,085,522	805,140	532,194	369,603	279,937	113,396	65,352	1,133,956	443,757	237,795	284,266	107,644	78,484
Iowa	1,134,034	411,726	304,403	141,217	122,114	65,216	36,538	667,495	274,243	123,607	118,065	65,216	36,538
Kansas	900,397	322,854	207,429	115,789	100,837	62,551	41,347	510,510	209,279	99,696	103,755	58,076	38,784
Kentucky	1,339,598	464,377	318,861	179,855	182,449	102,155	52,205	724,775	231,515	153,735	167,564	87,368	51,112
Louisiana	1,414,543	517,625	386,401	258,851	182,449	102,155	52,205	724,775	231,515	153,735	167,564	87,368	51,112
Maine	1,134,034	411,726	304,403	141,217	122,114	65,216	36,538	667,495	274,243	123,607	118,065	65,216	36,538
Maryland	1,655,299	666,550	382,200	183,339	220,925	112,368	69,897	768,479	293,929	160,518	209,400	106,474	59,448
Massachusetts	2,328,108	1,061,690	524,135	248,135	248,135	139,703	104,754	1,126,155	438,331	221,153	231,715	131,451	103,505
Michigan	3,453,220	1,294,290	785,232	429,710	425,045	242,402	211,321	1,841,332	649,974	364,965	368,415	232,025	205,953
Minnesota	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Mississippi	747,706	247,884	161,564	134,685	107,683	54,126	42,448	425,045	129,341	103,215	96,648	53,332	42,348
Missouri	1,893,773	651,277	469,189	266,459	266,459	123,116	77,738	1,023,153	364,538	209,034	241,765	115,934	71,693
Montana	308,522	139,299	59,824	37,179	38,437	20,297	16,616	158,466	50,678	33,637	37,641	19,729	16,781
Nebraska	626,105	257,743	150,468	73,342	83,821	38,168	20,925	343,995	136,560	59,955	61,419	36,273	29,768
Nevada	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
New Hampshire	353,113	151,166	80,460	36,304	40,832	25,839	16,006	187,369	70,317	34,863	40,216	25,415	16,578
New Jersey	2,964,685	1,197,125	699,130	343,493	368,138	202,791	164,530	1,550,945	597,765	291,638	317,925	164,744	109,297
New Mexico	488,448	181,504	102,945	64,457	60,449	36,753	32,240	296,886	79,482	53,035	59,781	36,538	29,768
New York	6,600,000	2,832,673	1,510,154	864,990	835,581	457,676	336,726	3,306,710	1,182,773	664,645	749,329	405,149	324,814
North Carolina	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
North Dakota	228,446	105,271	62,259	29,984	30,270	15,435	16,726	143,096	47,707	27,616	28,765	15,411	10,162
Ohio	1,799,116	729,116	469,189	266,459	266,459	123,116	77,738	1,023,153	364,538	209,034	241,765	115,934	71,693
Oklahoma	429,710	179,855	100,837	62,551	62,551	31,662	16,616	242,402	83,821	40,216	40,216	25,415	16,578
Oregon	997,211	374,135	238,211	135,459	136,857	67,131	35,208	549,272	204,177	114,566	132,779	64,222	42,743
Pennsylvania	4,927,889	1,715,470	907,850	544,633	544,633	283,748	193,760	2,450,072	943,384	529,469	593,911	320,154	247,919
Rhode Island	366,429	173,135	85,366	46,237	50,865	25,476	16,168	185,073	63,765	39,362	39,362	27,615	18,666
South Carolina	1,029,072	369,446	257,122	152,229	148,797	67,337	45,951	560,967	204,177	114,566	132,779	64,222	42,743
South Dakota	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Tennessee	1,610,014	570,537	373,967	244,440	220,556	140,378	51,216	883,814	299,595	169,595	207,555	120,154	91,216
Texas	4,855,542	1,727,437	1,136,395	675,504	681,028	359,399	267,401	2,726,313	997,311	556,916	636,860	327,217	247,919
Utah	471,165	193,640	83,342	30,023	30,023	15,435	16,726	143,096	47,707	27,616	28,765	15,411	10,162
Vermont	188,682	85,405	46,405	23,657	23,657	12,679	9,124	94,773	34,600	16,435	17,872	9,084	6,384
Washington	1,508,951	582,838	364,226	200,185	200,185	84,904	35,091	1,020,544	307,595	175,744	191,550	102,674	67,740
West Virginia	640,955	294,589	172,963	92,839	94,625	42,726	32,943	395,122	150,028	78,255	92,476	41,489	32,674
Wisconsin	1,620,861	765,899	433,715	222,014	222,014	118,866	101,433	993,816	383,343	192,864	218,831	117,453	101,453
Wyoming	167,988	62,918	37,292	23,457	20,557	11,363	11,011	97,291	34,126	22,077	18,130	10,969	10,969
U.S. citizens abroad	174,009	60,304	45,365	25,670	25,670	12,679	9,124	94,773	34,600	16,435	17,872	9,084	6,384
U.S. citizens abroad	174,009	60,304	45,365	25,670	25,670	12,679	9,124	94,773	34,600	16,435	17,872	9,084	6,384

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

Returns filed from Army Post Office and Fleet Post Office addresses.

NOTE: Detail may not add to total because of rounding.



Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States

All figures are estimates based on samples—money amounts are in thousands of dollars

States	All returns	Income tax before credits		Total		Tax Credits		Credit for purchase of new principal residence	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	84,670,389	66,723,881	153,534,155	66,723,881	12,732,559	66,723,881	9,348,195	48,703	63,520
Alabama	1,259,907	1,011,571	1,926,025	1,011,571	189,936	1,011,571	134,335	*130	*250
Alaska	167,741	149,039	615,179	149,039	32,269	149,039	22,497	*42	*60
Arizona	883,431	670,701	1,322,224	670,701	123,823	670,701	88,607	*260	*385
Arkansas	742,727	571,554	1,030,337	571,554	111,921	571,554	73,145	*443	*759
California	9,010,032	7,316,447	16,625,847	7,316,447	1,372,262	7,316,447	998,844	8,245	10,044
Colorado	1,085,371	891,117	1,520,545	891,117	184,707	891,117	119,130	*14	*28
Connecticut	1,340,861	1,118,701	2,955,314	1,118,701	184,534	1,118,701	152,632	*140	*280
Delaware	234,548	194,605	501,948	194,605	31,950	194,605	27,241	*6	*12
District of Columbia	307,161	265,060	682,289	265,060	46,101	265,060	35,541	*30	*49
Florida	3,327,753	2,634,497	5,630,402	2,634,497	454,607	2,634,497	342,716	*2,961	*5,214
Georgia	1,847,360	1,486,151	2,729,955	1,486,151	261,082	1,486,151	192,805	*706	*217
Hawaii	362,956	288,568	665,178	288,568	59,203	288,568	38,980	1,950	2,803
Idaho	261,301	261,301	466,656	261,301	55,042	261,301	34,820	*133	*140
Illinois	4,632,973	3,862,978	10,182,694	3,862,978	754,140	3,862,978	550,404	1,677	2,445
Indiana	2,065,922	1,706,862	3,940,087	1,706,862	339,637	1,706,862	238,301	*3,329	*1,965
Iowa	1,134,034	904,654	2,045,410	904,654	231,016	904,654	127,032	2,995	—
Kansas	900,597	744,671	1,613,245	744,671	152,225	744,671	99,180	*685	*1,218
Kentucky	1,201,719	935,740	1,839,341	935,740	172,734	935,740	123,750	*1,761	*1,792
Louisiana	1,339,508	1,083,259	2,380,325	1,083,259	200,474	1,083,259	148,119	*1,219	*2,050
Maine	414,543	315,453	552,247	315,453	52,446	315,453	41,833	*827	*445
Maryland	1,655,299	1,355,486	3,389,814	1,355,486	233,228	1,355,486	190,159	2,995	5,321
Massachusetts	2,239,108	1,866,996	4,025,126	1,866,996	297,142	1,866,996	251,913	*311	*246
Michigan	3,453,220	2,819,538	7,004,806	2,819,538	502,356	2,819,538	401,738	*849	*659
Minnesota	1,571,267	1,278,628	2,704,964	1,278,628	280,414	1,278,628	173,131	*1,108	*234
Mississippi	147,706	575,934	982,588	575,934	102,552	575,934	73,393	*6	*12
Missouri	1,832,973	1,481,241	3,194,409	1,481,241	271,367	1,481,241	200,424	*237	*448
Montana	208,652	239,446	462,091	239,446	57,265	239,446	31,404	*583	*291
Nebraska	626,105	489,356	1,019,046	489,356	121,514	489,356	65,015	**	**
Nevada	287,626	239,577	554,197	239,577	41,847	239,577	32,063	*382	*421
New Hampshire	353,213	291,051	564,568	291,051	46,634	291,051	38,884	*115	*144
New Jersey	2,964,896	2,456,816	6,343,466	2,456,816	405,859	2,456,816	348,206	*735	*663
New Mexico	1,580,148	1,348,489	3,201,116	1,348,489	84,591	1,348,489	46,676	*735	*723
New York	6,860,800	5,779,194	13,242,966	5,779,194	978,054	5,779,194	762,766	*539	*1,034
North Carolina	2,079,946	1,641,751	2,878,441	1,641,751	271,158	1,641,751	207,375	*314	*275
North Dakota	259,946	204,818	396,776	204,818	53,471	204,818	26,230	*31	*15
Ohio	4,230,451	3,481,297	7,916,567	3,481,297	611,467	3,481,297	483,809	*1,820	*3,351
Oklahoma	1,027,974	809,595	1,964,536	809,595	170,005	809,595	106,541	*28	*56
Oregon	987,121	793,187	1,627,741	793,187	141,459	793,187	107,695	—	—
Pennsylvania	4,627,499	3,808,793	8,357,669	3,808,793	617,605	3,808,793	516,330	*4,166	*5,076
Rhode Island	385,429	313,520	616,857	313,520	52,835	313,520	41,574	—	—
South Carolina	1,039,072	834,228	1,401,502	834,228	134,191	834,228	106,850	*275	*479
South Dakota	259,719	204,283	357,408	204,283	46,134	204,283	26,646	—	—
Tennessee	1,610,014	1,263,820	2,438,395	1,263,820	212,337	1,263,820	166,769	—	*10
Texas	4,855,352	3,946,244	8,388,454	3,946,244	786,876	3,946,244	522,563	1,919	2,865
Utah	471,185	377,919	690,928	377,919	86,958	377,919	51,916	554	497
Vermont	188,862	143,839	234,749	143,839	27,560	143,839	18,094	*178	*710
Virginia	1,979,844	1,615,512	3,659,184	1,615,512	288,564	1,615,512	221,502	4,470	*1,049
Washington	1,508,051	1,229,754	2,972,745	1,229,754	228,271	1,229,754	170,086	*266	*354
West Virginia	640,695	520,112	1,111,367	520,112	87,137	520,112	71,300	*579	*616
Wisconsin	1,820,881	1,434,370	2,992,163	1,434,370	266,877	1,434,370	197,129	*2,676	*3,058
Wyoming	167,398	133,909	333,710	133,909	32,630	133,909	19,365	*142	*192
APO/FPO	296,519	270,151	264,653	270,151	29,805	270,151	27,466	—	—
Puerto Rico	38,594	30,718	38,506	30,718	19,386	30,718	4,001	—	—
U. S. citizens abroad*	174,009	119,401	485,529	119,401	225,743	119,401	15,270	—	—

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Tax credits—Continued									
	Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>United States, total .....</b>	<b>2,660,278</b>	<b>458,187</b>	<b>2,555,131</b>	<b>241,200</b>	<b>1,010,834</b>	<b>205,793</b>	<b>3,326,392</b>	<b>1,822,148</b>	<b>255,749</b>	<b>427,627</b>
Alabama .....	64,457	10,328	71,847	6,779	12,482	12,241	50,755	33,041	2,607	2,190
Alaska .....	8,052	1,797	3,532	309	668	1,157	9,688	7,088	315	176
Arizona .....	28,699	3,313	30,395	3,402	11,841	3,379	29,725	21,523	3,658	1,505
Arkansas .....	32,015	4,354	48,435	5,340	5,902	546	37,234	27,377	32	15
California .....	389,609	80,225	285,438	24,356	118,863	25,042	311,117	180,056	36,435	45,178
Colorado .....	74,353	10,348	25,897	2,751	9,240	1,701	62,627	25,295	2,339	4,948
Connecticut .....	30,079	4,579	21,828	1,699	21,346	2,441	27,461	9,553	6,005	12,130
Delaware .....	6,422	1,166	7,516	820	785	118	6,329	1,843	895	626
District of Columbia .....	13,759	3,139	11,280	1,024	13,927	4,086	3,613	1,351	849	529
Florida .....	97,070	17,046	102,230	8,050	89,986	19,485	47,229	10,851	10,975	10,975
Georgia .....	81,232	15,788	81,410	7,967	11,702	2,115	66,801	41,123	1,583	84
Hawaii .....	10,882	1,442	5,180	487	4,535	1,252	10,030	3,492	3,344	10,258
Idaho .....	16,132	1,537	8,838	740	3,522	622	24,104	16,647	963	355
Illinois .....	135,481	25,839	116,616	11,987	29,509	6,946	205,961	147,441	10,942	5,542
Indiana .....	55,757	8,634	33,913	3,535	20,938	4,623	114,454	75,179	2,390	2,153
Iowa .....	38,946	5,760	16,350	1,633	14,999	2,626	127,664	93,232	1,013	68
Kansas .....	32,552	5,933	18,417	1,407	12,113	2,278	40,988	41,438	1,657	340
Kentucky .....	31,573	4,988	51,123	5,548	18,075	2,675	73,770	32,412	1,456	883
Louisiana .....	43,822	7,867	49,224	3,589	20,679	4,826	55,772	31,882	2,356	1,407
Maine .....	9,662	1,519	11,178	873	6,956	1,528	12,977	5,611	1,223	628
Maryland .....	54,565	11,779	50,030	4,145	30,657	7,962	37,551	12,021	2,312	852
Massachusetts .....	31,675	4,570	42,843	3,678	55,125	8,582	34,143	10,159	2,274	2,558
Michigan .....	66,303	12,153	49,206	4,372	39,465	7,913	116,215	63,923	9,037	9,233
Minnesota .....	71,176	9,537	40,264	4,313	15,324	2,423	127,092	88,497	3,026	1,178
Mississippi .....	42,944	5,878	37,915	4,102	16,667	1,530	29,476	16,972	525	145
Missouri .....	82,506	11,005	68,776	7,440	27,594	7,408	98,642	43,248	2,447	589
Montana .....	11,659	1,496	10,660	911	1,587	350	28,055	21,405	791	1,166
Nebraska .....	18,946	2,395	11,797	2,020	13,177	2,170	69,729	48,453	967	290
Nevada .....	13,481	2,320	7,127	637	3,625	905	8,754	5,133	150	328
New Hampshire .....	8,759	1,326	4,781	294	4,229	611	10,208	4,663	1,635	465
New Jersey .....	41,483	7,950	54,118	5,425	17,272	3,220	58,216	30,696	11,238	5,967
New Mexico .....	14,659	1,985	23,693	1,724	9,540	2,312	21,919	10,637	233	883
New York .....	146,077	32,502	189,174	18,207	56,388	8,751	142,409	78,585	31,225	37,520
North Carolina .....	96,435	13,900	102,093	9,820	12,263	1,854	81,612	36,807	1,267	430
North Dakota .....	7,046	1,134	6,570	493	2,472	402	34,839	24,903	451	200
Ohio .....	90,910	15,235	131,176	13,098	40,034	8,185	137,674	80,957	10,474	4,288
Oklahoma .....	39,673	6,509	34,122	2,626	11,619	2,571	63,946	48,410	575	2,973
Oregon .....	31,899	3,279	38,946	3,372	12,623	1,923	52,970	23,721	1,168	374
Pennsylvania .....	61,964	10,348	101,978	10,333	27,845	4,948	130,652	50,066	6,448	4,290
Rhode Island .....	4,997	802	6,277	614	5,317	782	5,667	2,416	1,585	6,224
South Carolina .....	55,877	8,580	35,483	3,609	12,801	2,814	30,711	11,206	1,322	54
South Dakota .....	8,096	909	7,254	647	7,782	1,555	28,296	15,925	1,638	228
Tennessee .....	54,212	7,765	106,059	8,547	4,700	400	50,590	25,395	1,320	2,579
Texas .....	211,509	35,552	198,421	18,739	73,170	16,607	225,126	152,033	11,895	17,991
Utah .....	15,096	2,066	17,459	1,382	5,153	1,161	20,793	11,406	481	288
Vermont .....	4,760	682	4,622	436	2,400	469	8,307	2,473	1,096	165
Virginia .....	67,867	14,014	57,294	7,129	37,781	8,929	55,044	27,678	4,015	842
Washington .....	55,418	6,844	39,394	3,490	11,492	3,594	65,030	39,852	5,137	505
West Virginia .....	9,290	1,538	20,347	1,474	7,266	2,667	18,794	9,293	537	26
Wisconsin .....	34,076	4,937	20,387	2,478	19,593	2,265	107,440	55,920	4,091	556
Wyoming .....	4,979	634	2,509	203	1,333	291	15,492	11,657	172	184
APC/IFPO .....	2,356	424	11,837	868	1,871	702	109	5	9,553	15,120
Puerto Rico .....	—	—	2,492	264	—	—	—	—	—	—
U.S. citizens abroad .....	1,109	501	9,349	1,143	5,481	738	848	1,010	29,431	206,767

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	Tax credits—Continued						Income tax after credits		Total tax liability	
	Contribution to candidates credit		Work incentive (WIN) credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
United States, total .....	2,341,515	60,845	5,609	1,865	68,544	3,560	64,396,653	140,801,196	65,969,754	145,748,802
Alabama .....	30,002	763	—	—	*1,105	*9	915,592	1,739,089	941,654	1,796,554
Alaska .....	7,471	196	*51	*16	—	—	142,304	582,910	144,569	594,955
Arizona .....	25,204	678	—	—	*152	*31	607,898	1,198,401	622,816	1,242,306
Arkansas .....	9,715	227	*4	*1	*2,338	*157	511,558	918,417	531,588	974,980
California .....	325,021	6,065	*369	*129	12,615	429	6,856,450	15,233,485	6,985,700	15,835,767
Colorado .....	31,981	717	*14	*2	*638	*1	845,335	1,755,838	869,649	1,833,081
Connecticut .....	55,505	1,217	—	—	*130	*2	1,060,625	2,770,760	1,075,382	2,831,940
Delaware .....	9,153	221	—	—	*361	*3	182,452	469,996	164,903	479,844
District of Columbia .....	17,374	396	—	—	*666	—	250,862	636,188	252,786	848,155
Florida .....	96,314	2,499	*1,549	*299	5,052	*92	2,452,141	5,175,435	2,516,632	5,371,673
Georgia .....	34,756	904	*40	*38	*2,438	—	1,392,726	2,458,874	1,426,392	2,568,757
Hawaii .....	16,264	470	*58	*19	—	*3	273,090	805,974	277,555	820,941
Idaho .....	7,254	163	*25	—	*304	*11	237,945	411,614	250,133	440,060
Illinois .....	116,032	3,501	*21	*2,801	*34	*3	3,670,336	9,428,555	3,729,239	9,729,094
Indiana .....	52,343	1,313	3	29	*200	*3	1,627,236	3,600,150	1,686,456	3,720,250
Iowa .....	22,302	462	*220	*23	—	—	854,214	1,814,394	907,623	1,953,467
Kansas .....	16,774	430	*5	*1	—	—	683,260	1,461,020	708,382	1,552,222
Kentucky .....	22,328	434	—	—	*2,212	*149	857,265	1,866,807	888,444	1,750,294
Louisiana .....	23,311	694	—	—	*66	*1	990,846	2,179,851	1,015,438	2,251,735
Maine .....	8,461	207	*11	*2	*28	*1	290,642	499,801	299,733	519,530
Maryland .....	46,145	1,155	—	—	*265	*35	1,275,624	3,156,566	1,297,113	3,235,907
Massachusetts .....	84,075	2,559	*66	*43	*2,667	*134	1,773,879	3,737,964	1,799,768	3,833,150
Michigan .....	74,938	1,950	*1,235	*347	*5,390	*168	2,689,498	6,502,450	2,732,019	6,860,006
Minnesota .....	58,654	946	*190	*56	*2,964	*96	1,153,733	2,424,579	1,220,470	2,545,012
Mississippi .....	13,223	369	3	3	*2,204	*157	512,156	860,035	532,238	926,108
Missouri .....	43,171	798	*16	*55	—	—	1,392,495	2,923,042	1,447,973	3,041,678
Montana .....	12,022	242	—	—	*28	*3	229,239	404,832	231,297	432,675
Nebraska .....	5,907	175	*131	*48	*6	*4	444,779	937,472	478,622	961,285
Nevada .....	5,701	199	—	—	—	—	227,086	512,249	232,648	530,584
New Hampshire .....	7,506	246	—	—	*31	*1	280,504	517,933	285,234	534,623
New Jersey .....	126,779	3,539	*200	*89	*4,232	*96	2,337,898	5,937,607	2,365,210	6,062,262
New Mexico .....	278,938	344	*134	*6	—	—	315,005	565,525	322,914	588,904
New York .....	13,463	344	*37	*41	*2,882	*668	5,466,041	12,284,912	5,560,449	12,584,501
North Carolina .....	28,687	894	—	—	*198	*2	1,493,428	2,867,263	1,554,757	2,709,543
North Dakota .....	4,199	92	*292	*1	*7	*1	184,143	343,305	200,570	377,913
Ohio .....	101,900	2,400	*219	*137	*900	*7	3,298,587	7,305,100	3,361,532	7,497,109
Oklahoma .....	15,991	318	3	(3)	—	—	761,374	1,494,532	798,996	1,600,227
Oregon .....	33,391	864	*330	*132	—	—	727,892	1,486,282	746,282	1,554,302
Pennsylvania .....	129,068	3,888	*117	*9	*1,179	*57	3,639,449	7,740,064	3,791,732	7,947,306
Rhode Island .....	13,001	409	—	—	*343	*4	301,199	564,022	303,887	576,723
South Carolina .....	15,047	265	—	—	*1,105	*234	776,330	1,267,311	794,565	1,313,539
South Dakota .....	9,985	223	—	—	*70	*1	188,637	311,274	207,227	399,832
Tennessee .....	36,367	868	*6	*5	—	—	1,166,758	2,226,058	1,202,146	2,304,523
Texas .....	87,982	2,268	*226	*61	*6,589	*378	3,557,690	8,589,577	3,670,128	8,990,600
Utah .....	12,400	226	*15	*5	*87	*7	358,665	821,970	366,240	645,415
Vermont .....	4,494	119	*6	*3	—	—	139,685	212,190	136,698	223,409
Virginia .....	46,273	1,346	—	—	*3,509	*273	1,539,352	3,370,620	1,552,156	3,456,516
Washington .....	55,041	1,544	—	—	*1,159,599	—	2,744,475	5,180,383	2,833,589	5,967,178
West Virginia .....	4,166	100	109	40	—	—	493,016	1,024,230	505,591	1,052,128
Wisconsin .....	28,139	533	—	—	*1,483	*21	1,465,035	2,725,296	1,390,732	2,840,864
Wyoming .....	3,550	94	—	—	*29	*3	124,796	301,079	129,388	235,195
APO/FPO .....	*16,345	*340	—	—	—	—	21,450	19,120	21,450	19,372
Puerto Rico .....	—	—	—	—	—	—	80,050	239,796	97,311	252,343
U. S. citizens abroad .....	*1,531	*73	—	—	*1,359	*241	—	—	—	—

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Income tax withheld		Estimated tax payments		Tax due at time of filing		Overpayment			
							Total		Refund	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>United States, total</b>	<b>73,310,584</b>	<b>132,132,507</b>	<b>7,842,969</b>	<b>24,680,528</b>	<b>16,930,514</b>	<b>17,483,628</b>	<b>64,976,027</b>	<b>31,304,595</b>	<b>63,019,071</b>	<b>29,152,152</b>
Alabama	1,135,176	1,695,087	76,439	290,370	228,099	211,971	996,491	441,548	879,036	416,187
Alaska	156,133	638,020	7,125	43,926	28,819	54,127	136,265	162,255	133,518	157,628
Arizona	738,226	1,152,639	82,559	259,378	154,622	148,321	683,171	353,239	670,898	324,047
Arkansas	611,071	794,629	68,074	177,099	173,952	185,282	533,023	212,389	520,882	198,505
California	7,744,230	14,774,013	924,175	2,742,502	1,609,547	2,020,633	7,121,669	4,014,267	6,877,591	3,760,503
Colorado	959,408	1,675,566	91,902	286,883	214,245	225,925	841,349	381,821	826,496	365,744
Connecticut	1,167,222	2,583,015	132,795	461,930	269,114	253,257	1,032,639	511,000	1,002,066	481,599
Delaware	206,081	417,283	19,803	65,449	50,153	49,015	175,421	78,338	170,591	73,291
District of Columbia	264,288	555,605	29,531	135,807	65,482	73,066	232,122	126,722	225,842	118,088
Florida	2,681,289	4,190,763	457,617	1,341,152	780,681	810,644	2,407,521	1,103,102	2,319,630	1,015,483
Georgia	1,672,043	2,454,029	98,846	351,237	349,741	319,347	1,460,481	622,032	1,436,019	590,930
Hawaii	325,659	585,476	37,628	119,374	66,874	61,309	284,323	150,899	272,468	133,534
Idaho	273,292	384,406	23,902	64,897	60,885	81,968	234,424	102,539	227,581	95,769
Illinois	4,040,476	8,541,965	452,175	1,573,624	948,056	1,265,607	3,525,126	1,804,078	3,396,796	1,680,513
Indiana	1,808,880	3,371,485	201,993	591,595	433,119	441,760	1,599,870	730,537	1,547,588	671,248
Iowa	893,804	1,443,185	133,999	358,488	340,307	455,200	758,842	329,451	730,877	307,580
Kansas	716,809	1,201,788	108,244	337,181	234,616	269,013	618,806	306,201	588,733	279,837
Kentucky	1,019,930	1,535,035	122,638	365,355	244,270	237,470	909,428	425,503	879,026	395,227
Louisiana	1,200,514	1,998,979	93,735	419,244	256,062	260,339	1,046,232	499,305	1,020,863	469,844
Maine	358,323	486,939	33,272	91,714	66,228	57,827	326,609	124,830	316,043	116,971
Maryland	1,467,883	3,146,493	127,451	447,436	295,741	273,604	1,300,180	670,294	1,276,454	637,746
Massachusetts	1,983,988	3,574,454	244,242	659,072	419,815	343,891	1,768,880	789,755	1,712,114	732,227
Michigan	3,080,338	6,715,975	259,661	816,039	577,238	598,005	2,775,666	1,516,337	2,710,115	1,442,069
Minnesota	1,537,212	2,229,063	135,469	432,376	330,402	318,176	1,185,469	557,878	1,150,603	524,600
Mississippi	634,554	787,519	54,219	166,579	175,129	156,507	553,912	211,450	543,047	199,695
Missouri	1,532,533	2,653,119	182,903	536,446	418,718	414,120	1,363,614	615,275	1,317,949	573,590
Montana	248,363	359,661	31,317	88,167	72,952	78,130	222,576	102,451	216,855	93,719
Nebaska	485,594	741,427	73,045	193,181	169,630	191,523	434,284	182,988	412,623	166,247
Nevada	269,651	485,461	17,293	101,678	49,698	69,798	235,768	139,682	230,814	132,612
New Hampshire	311,103	486,447	34,455	35,020	63,669	54,881	278,280	106,386	279,880	99,462
New Jersey	2,604,951	5,719,160	297,024	863,154	596,347	532,228	2,270,435	1,138,610	2,198,390	1,064,528
New Mexico	400,048	552,101	29,399	154,105	79,993	79,292	358,818	165,308	349,536	152,562
New York	6,029,812	11,791,818	710,596	2,142,852	1,337,932	1,168,146	5,337,760	2,768,027	5,135,463	2,540,688
North Carolina	1,832,796	2,419,023	156,738	453,258	448,529	363,031	1,568,421	586,521	1,531,251	553,044
North Dakota	192,391	255,879	26,101	75,936	60,552	106,404	171,349	69,687	165,672	65,252
Ohio	3,790,673	7,169,050	358,935	1,080,636	797,631	688,678	3,320,020	1,559,998	3,213,165	1,460,280
Oklahoma	835,235	1,303,940	88,071	302,714	238,417	283,455	746,110	330,455	724,135	297,043
Oregon	832,819	1,375,296	101,111	282,863	208,112	225,524	738,782	367,195	715,541	337,855
Pennsylvania	4,060,763	7,463,541	425,612	1,300,702	865,667	721,597	3,600,532	1,623,887	3,508,990	1,510,106
Rhode Island	347,864	576,934	30,530	81,446	66,267	47,977	311,147	137,379	303,770	130,280
South Carolina	924,271	1,234,065	79,202	215,422	190,412	141,121	825,567	305,278	605,286	283,058
South Dakota	183,169	248,555	31,815	73,423	83,313	79,798	165,451	69,663	158,633	63,770
Tennessee	1,422,434	2,073,988	111,765	382,617	305,555	286,737	1,246,421	495,870	1,216,307	464,044
Texas	4,194,972	7,053,564	387,635	1,818,913	1,027,261	1,472,057	3,680,073	1,674,869	3,581,719	1,529,293
Utah	420,366	651,066	31,040	91,805	78,433	73,156	377,771	181,819	368,883	173,308
Vermont	155,100	199,448	20,369	48,354	34,524	24,407	143,412	52,550	137,952	47,375
Virginia	1,799,214	3,284,383	163,810	531,390	313,911	1,565,554	729,945	1,527,226	672,286	317,435
Washington	1,306,668	2,566,210	155,758	451,680	358,780	1,137,265	596,685	1,103,990	511,436	247,436
West Virginia	566,675	863,482	50,008	192,179	113,616	85,574	507,204	238,027	492,021	220,922
Wisconsin	1,510,030	2,641,050	183,387	465,203	407,728	321,131	1,331,999	557,124	1,276,006	526,267
Wyoming	139,541	252,851	18,115	68,908	38,724	55,764	122,346	64,937	118,615	59,629
AP0/FPO*	293,534	322,768	4,407	3,828	15,717	12,863	277,817	109,950	277,817	109,950
Puerto Rico	30,001	40,566	413	900	3,787	1,553	26,831	25,573	26,831	25,573
U. S. citizens abroad†	90,000	184,466	23,581	66,636	40,282	62,566	86,101	77,944	64,292	73,824

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

\*Returns filed from Army Post Office and Fleet Post Office addresses.

\*Returns filed from Panama Canal Zone, Virgin Islands and abroad.

\*Less than \$500.

NOTE: Detail may not add to total because of rounding.

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States**  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

All returns										Joint returns of husband and wife									
Size of adjusted gross income										Salaries and wages (gross)									
Number of returns	Adjusted gross income less imputed rental, deficit	Salaries and wages (gross)		Total number of exemptions	Number of income tax returns		Total income tax	Number of returns	Adjusted gross income less imputed rental, deficit	Number of returns		Amount	Number of exemptions	Amount	Total number of exemptions	Number of other exemptions or business	Total income tax		
		(2)	(3)		(4)	(5)				(6)	(7)							(8)	(9)
<b>United States, Total</b>																			
<b>64,670,349</b>	<b>1,053,895,887</b>	<b>75,101,735</b>	<b>800,998,631</b>	<b>215,773,937</b>	<b>206,195,503</b>	<b>64,431,387</b>	<b>141,601,470</b>	<b>44,038,912</b>	<b>794,148,310</b>	<b>39,604,120</b>	<b>655,483,581</b>	<b>159,364,417</b>	<b>152,080,692</b>	<b>37,976,715</b>	<b>109,851,391</b>				
Under \$2,000	10,040,947	3,297,164	10,039,458	14,611,515	13,692,129	71,385	44,419	1,314,933	-3,832,649	776,853	2,095,894	4,501,550	4,017,832	5,558	32,838				
\$2,000 under \$4,000	20,658,120	8,919,437	23,582,577	16,087,661	14,492,922	3,948,999	364,338	1,735,044	5,924,766	1,272,130	3,720,594	9,975,514	9,075,514	9,704	32,838				
\$4,000 under \$6,000	8,866,066	4,484,720	7,532,012	18,477,530	15,570,630	5,085,345	3,955,508	1,634,904	2,283,451	2,550,142	16,867,805	11,082,294	10,004,590	2,442,231	810,693				
\$6,000 under \$8,000	6,812,256	3,777,650	5,778,650	14,777,083	12,531,240	6,736,444	5,184,739	3,169,044	2,187,451	2,396,099	12,306,298	8,065,881	7,005,881	1,655,581	1,655,581				
\$8,000 under \$10,000	6,135,504	3,297,164	5,577,782	16,610,626	15,658,233	6,008,275	4,371,057	3,144,885	3,386,092	3,144,885	12,306,298	8,065,881	7,005,881	3,364,741	2,670,663				
\$10,000 under \$12,000	5,685,108	73,797,741	5,774,782	16,413,415	15,612,419	5,013,129	7,474,792	3,891,427	4,390,066	3,358,633	43,744,005	13,508,484	13,061,377	3,364,741	4,690,070				
\$12,000 under \$14,000	4,671,855	78,918,844	4,865,412	11,978,461	11,756,928	5,231,115	6,486,298	3,778,505	3,786,159	3,360,148	58,041,131	13,635,703	13,367,402	3,364,741	5,712,207				
\$14,000 under \$16,000	4,261,855	78,918,844	4,420,241	11,978,461	11,756,928	3,368,678	8,107,687	3,378,596	6,486,171	3,360,148	58,041,131	13,635,703	13,367,402	3,364,741	5,712,207				
\$16,000 under \$20,000	6,648,622	47,181,145	6,300,578	13,318,444	12,292,240	19,133,853	6,030,463	3,177,548	3,177,548	3,177,548	60,354,952	12,761,753	12,028,803	3,394,190	13,567,589				
\$20,000 under \$30,000	3,618,050	12,893,382	3,238,475	10,228,454	12,998,702	3,619,000	24,117,607	3,397,360	12,144,633	3,080,942	89,395,711	13,730,650	12,739,895	3,391,700	22,961,302				
\$30,000 under \$50,000	848,034	62,415,723	754,517	36,273,306	35,897,700	184,650	8,676,194	167,784	2,904,027	178,840	1,543,116	668,677	618,753	187,432	14,688,414				
\$50,000 under \$100,000	38,352	10,171,285	28,632	3,893,076	12,885,865	115,415	38,297	4,885,699	3,197,779	3,079	570,232	12,541	11,017	3,381	7,830,964				
\$100,000 under \$200,000	4,047	2,894,559	4,047	628,479	13,942	1,373	1,555	1,447,872	1,980,586	912	309,100	4,086	3,472	1,078	1,112,486				
\$200,000 or more	1,357	2,886,071	1,348	558,772	1,493														
<b>All returns, summary:</b>																			
Under \$5,000	23,955,751	91,077,017	29,493,485	49,741,285	35,968,642	6,608,289	1,096,711	4,259,308	6,420,693	2,964,745	8,730,230	14,546,813	12,782,467	283,867	50,175				
\$5,000 under \$10,000	14,565,336	144,566,336	17,270,613	122,214,689	45,874,852	42,300,017	9,003,865	7,879,161	59,357,209	8,467,957	48,644,986	27,064,823	21,825,320	8,101,627	9,641,572				
\$10,000 under \$15,000	21,851,350	180,687,556	13,047,744	129,234,369	14,224,514	38,605,037	14,227,640	22,460,697	9,118,761	19,679,897	8,668,639	14,452,196	32,353,844	6,055,458	18,655,359				
\$15,000 under \$20,000	11,181,911	184,184,833	13,845,312	137,463,185	51,067,036	11,688,169	15,021,649	90,384,887	13,879,417	442,715,810	12,902,160	59,980,516	48,811,662	13,616,176	81,084,056				
\$20,000 or more	13,538,141	467,350,023	13,845,312	374,463,185															
<b>Alabama</b>																			
<b>1,258,907</b>	<b>14,238,700</b>	<b>1,176,888</b>	<b>12,658,139</b>	<b>3,344,363</b>	<b>3,224,716</b>	<b>915,759</b>	<b>1,744,165</b>	<b>734,806</b>	<b>11,200,000</b>	<b>686,446</b>	<b>9,566,248</b>	<b>2,555,468</b>	<b>2,484,856</b>	<b>603,851</b>	<b>1,442,209</b>				
<b>Total</b>																			
Under \$2,000	144,670	38,489	116,018	133,934	128,789	2,628	881	23,056	-57,665	6,232	26,999	64,845	56,122	1,111	812				
\$2,000 under \$4,000	383,094	128,794	390,178	296,011	236,866	43,062	3,734	25,496	357,416	62,236	368,228	214,432	203,514	22,986	3,716				
\$4,000 under \$6,000	171,634	152,923	78,937	320,161	268,635	63,076	46,835	63,076	446,962	65,517	444,522	215,923	204,071	40,724	11,788				
\$6,000 under \$8,000	136,621	134,062	33,420	334,446	304,361	104,844	94,013	78,936	716,143	63,572	694,322	226,656	220,656	62,509	52,872				
\$8,000 under \$10,000	92,344	89,273	914,964	254,340	257,245	89,581	97,550	62,272	716,143	63,572	709,151	247,103	244,012	63,566	65,916				
\$10,000 under \$14,000	84,889	1,096,249	80,869	1,028,857	280,703	276,835	92,728	97,550	66,857	84,266	1,064,883	159,215	157,963	43,681	171,889				
\$14,000 under \$16,000	78,586	1,178,421	78,616	1,186,437	281,024	279,769	59,017	103,146	54,961	83,588	1,186,437	184,943	182,979	54,500	97,230				
\$16,000 under \$18,000	59,886	1,011,988	59,886	1,011,988	188,133	187,510	53,465	57,911	81,602	81,602	1,011,988	184,943	182,979	54,500	97,230				
\$18,000 under \$20,000	59,886	1,011,988	59,886	1,011,988	188,133	187,510	53,465	57,911	81,602	81,602	1,011,988	184,943	182,979	54,500	97,230				
\$20,000 under \$25,000	78,572	1,750,742	77,968	1,695,434	286,012	285,022	46,826	46,826	43,089	1,190,817	1,064,883	159,215	157,963	43,681	171,889				
\$25,000 under \$50,000	48,654	2,691,421	47,776	2,691,421	1,041,761	1,041,761	46,826	46,826	43,089	1,190,817	1,064,883	159,215	157,963	43,681	171,889				
\$50,000 under \$100,000	38,379	1,356,004	35,584	1,016,959	127,635	124,869	36,233	36,233	32,920	1,542,746	33,405	1,008,278	127,982	124,150	35,854				
\$100,000 under \$200,000	9,881	666,004	9,881	666,004	1,186	1,186	1,186	1,186	1,186	626,683	7,160	328,163	34,329	33,187	2,992				
\$200,000 under \$500,000	410	110,652	410	110,652	6,098	6,098	6,098	6,098	6,098	1,795	128,646	8,165	7,132	384	4,771				
\$500,000 under \$1,000,000	23,031	23,031	8	23,031	18	18	18	18	18	46,200	3,538	1,118	1,118	337	28,100				
\$1,000,000 or more	8	23,030	8	23,030	21	21	21	21	21	46,200	3,538	1,118	1,118	337	28,100				
<b>All returns, summary:</b>																			
Under \$5,000	988,601	318,594	898,212	523,886	523,886	93,241	15,671	66,775	180,942	64,045	248,023	271,995	248,023	8,268	14,445				
\$5,000 under \$10,000	351,854	2,602,621	338,415	2,533,886	887,522	851,666	157,763	178,420	2,365,248	250,338	1,966,536	589,453	569,453	163,439	288,052				
\$10,000 under \$15,000	216,021	2,671,741	209,382	2,422,864	1,151,864	1,151,864	125,180	135,647	2,249,901	133,400	2,249,901	600,265	589,453	143,848	288,052				
\$15,000 under \$20,000	175,462	5,498,418	163,508	4,328,382	696,747	615,200	294,675	336,675	1,038,144	156,685	1,553,963	415,186	396,634	104,860	164,360				

Footnotes at end of table







Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives									
	Number of returns	Adjusted gross income (dollars)		Salaries and wages (gross)		Total income tax		Number of exemptions other than head of household or breadwinner		Adjusted gross income less deductions	Total number of exemptions		Salaries and wages (gross)		Total number of exemptions		Number of exemptions head of household or breadwinner		Total income tax	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>Arkansas</b>																				
Total	742,277	7,756,028	646,621	6,203,551	2,026,699	1,911,325	511,669	935,227	451,474	6,163,734	348,882	4,873,134	1,576,709	1,484,374	1,576,709	1,484,374	339,116	784,483		
Under \$2,000	95,156	44,612	78,943	97,486	178,078	166,588	2,018	245	25,928	-14,913	35,754	35,754	35,754	35,754	35,754	35,754	199	1,199		
\$2,000 under \$4,000	103,339	89,513	89,513	89,513	240,951	240,951	57,518	16,216	47,286	244,316	32,259	148,886	159,603	143,983	159,603	143,983	1,330	1,330		
\$4,000 under \$6,000	89,216	623,384	80,554	551,869	240,951	226,718	76,765	33,417	46,381	344,316	43,075	295,967	150,543	135,921	150,543	135,921	1,670	1,670		
\$6,000 under \$10,000	50,524	464,991	43,356	425,373	124,779	116,869	47,025	24,692	34,772	344,629	48,992	338,896	122,171	121,744	122,171	121,744	27,984	27,984		
\$10,000 under \$12,000	43,918	344,356	43,918	344,356	106,418	106,418	62,384	32,342	41,716	311,429	40,713	270,716	152,751	149,860	152,751	149,860	41,560	41,560		
\$12,000 under \$14,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$14,000 under \$16,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$16,000 under \$18,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$18,000 under \$20,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$20,000 under \$22,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$22,000 under \$24,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$24,000 under \$26,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$26,000 under \$28,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$28,000 under \$30,000	50,997	663,304	48,773	620,023	183,385	183,385	51,437	32,594	42,366	288,240	47,388	240,852	131,757	128,465	131,757	128,465	46,557	46,557		
\$30,000 under \$40,000	17,153	63,669	17,153	63,669	59,384	59,384	17,153	17,153	17,153	59,384	17,153	59,384	56,611	53,991	56,611	53,991	15,871	105,506		
\$40,000 under \$50,000	6,555	424,171	4,703	421,714	23,640	23,640	6,555	6,555	6,555	421,714	6,555	421,714	40,770	40,770	40,770	40,770	108,445	108,445		
\$50,000 under \$60,000	1,387	176,933	1,076	174,811	5,160	5,160	1,387	1,387	1,387	174,811	1,387	174,811	1,876	1,876	1,876	1,876	6,106	6,106		
\$60,000 under \$70,000	216	9,100	216	9,100	7,703	7,703	216	216	216	9,100	216	9,100	1,175	1,175	1,175	1,175	25,834	25,834		
\$70,000 under \$80,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$80,000 under \$90,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$90,000 under \$100,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$100,000 under \$200,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$200,000 under \$500,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$500,000 under \$1,000,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$1,000,000 or more	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
<b>California</b>																				
All returns, summary	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529
Under \$5,000	201,787	575,704	201,787	575,704	483,746	483,746	63,992	15,992	8,971	79,729	17,155	106,029	264,669	239,611	264,669	239,611	4,912	4,912		
\$5,000 under \$10,000	201,787	575,704	201,787	575,704	483,746	483,746	63,992	15,992	8,971	79,729	17,155	106,029	264,669	239,611	264,669	239,611	4,912	4,912		
\$10,000 under \$15,000	119,272	1,192,722	119,272	1,192,722	410,237	410,237	125,692	150,339	101,759	1,296,169	96,338	1,197,621	383,756	366,562	383,756	366,562	99,874	99,874		
\$15,000 under \$20,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$20,000 under \$30,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$30,000 under \$40,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$40,000 under \$50,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$50,000 under \$60,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$60,000 under \$70,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$70,000 under \$80,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$80,000 under \$90,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$90,000 under \$100,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$100,000 under \$150,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$150,000 under \$200,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$200,000 under \$500,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$500,000 under \$1,000,000	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
\$1,000,000 or more	83,978	1,429,919	77,792	1,352,127	272,886	272,886	83,978	83,978	83,978	1,352,127	83,978	1,352,127	1,876	1,876	1,876	1,876	22,640	22,640		
<b>Colorado</b>																				
Total	9,010,032	117,648,272	7,940,359	97,112,399	22,540,120	21,499,623	6,860,821	15,386,154	4,327,331	84,165,700	3,655,311	68,618,380	15,737,865	15,027,659	15,737,865	15,027,659	3,737,624	11,499,478		
Under \$2,000	1,025,342	380,022	887,469	1,225,659	1,771,259	1,650,260	1,037,761	3,069	3,719	1,117,536	409,531	201,344	387,765	348,						

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	All returns					Joint returns of husbands and wives										
	Adjusted income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of returns	Number of returns less age or other	Adjusted income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of returns	Number of returns less age or other						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Colorado</b>																
<b>Total</b>	<b>1,065,371</b>	<b>13,456,679</b>	<b>990,949</b>	<b>11,590,927</b>	<b>2,548,015</b>	<b>2,466,799</b>	<b>845,932</b>	<b>1,775,175</b>	<b>521,144</b>	<b>976,716</b>	<b>470,779</b>	<b>8,208,483</b>	<b>1,825,066</b>	<b>1,768,157</b>	<b>455,306</b>	<b>1,367,318</b>
Under \$2,000	129,205	38,475	109,734	142,534	169,575	162,016	116	1,564	12,597	-89,299	3,591	13,354	36,467	33,770	104	1,372
\$2,000 under \$4,000	136,194	403,101	126,071	360,922	197,738	185,515	70,958	5,411	25,934	49,380	17,360	52,559	95,693	59,020	17,767	429
\$4,000 under \$6,000	10,912	1,000	10,912	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$6,000 under \$8,000	99,972	704,595	83,765	639,934	214,694	211,014	64,727	47,616	31,871	222,554	29,899	199,661	128,100	106,512	18,757	4,329
\$8,000 under \$10,000	859,258	6,826,286	646,226	6,180,060	1,977,802	1,937,772	91,075	73,930	34,018	312,649	29,556	283,093	163,833	115,385	29,801	4,371
\$10,000 under \$12,000	64,205	926,940	78,101	799,268	271,573	194,495	91,494	40,425	44,551	453,532	33,983	385,518	133,968	103,961	30,781	1,371
\$12,000 under \$14,000	66,767	687,671	62,048	776,016	173,864	164,862	65,235	65,235	42,462	455,534	38,290	481,829	143,345	140,557	40,277	43,794
\$14,000 under \$16,000	52,374	523,747	49,827	725,255	169,529	167,425	96,201	42,568	71,817	707,579	45,081	648,220	184,441	179,419	48,487	63,542
\$16,000 under \$20,000	52,374	523,747	49,827	725,255	169,529	167,425	96,201	42,568	71,817	707,579	45,081	648,220	184,441	179,419	48,487	63,542
\$20,000 under \$25,000	102,811	2,339,095	96,377	2,070,236	334,730	329,522	102,798	304,411	47,864	2,063,174	88,837	1,932,552	319,001	314,538	92,948	265,627
\$25,000 under \$30,000	41,301	1,125,251	37,021	860,926	131,429	120,666	40,996	100,712	38,795	1,361,895	97,257	1,272,421	124,462	124,462	36,345	159,712
\$30,000 under \$50,000	46,881	1,743,399	42,251	1,598,813	178,258	175,798	46,167	31,023	1,597	2,024,289	38,949	1,281,464	169,387	166,027	42,655	288,210
\$50,000 under \$100,000	1,896	241,159	1,896	241,159	1,896	1,792	1,896	1,792	1,896	2,229,718	1,298	48,767	6,400	5,889	1,305	83,198
\$100,000 under \$200,000	1,896	241,159	1,896	241,159	1,896	1,792	1,896	1,792	1,896	2,229,718	1,298	48,767	6,400	5,889	1,305	83,198
\$200,000 under \$500,000	1,896	241,159	1,896	241,159	1,896	1,792	1,896	1,792	1,896	2,229,718	1,298	48,767	6,400	5,889	1,305	83,198
\$500,000 under \$1,000,000	1,896	241,159	1,896	241,159	1,896	1,792	1,896	1,792	1,896	2,229,718	1,298	48,767	6,400	5,889	1,305	83,198
\$1,000,000 or more	1,896	241,159	1,896	241,159	1,896	1,792	1,896	1,792	1,896	2,229,718	1,298	48,767	6,400	5,889	1	

Footnotes at end of table

## Individual Returns/1976 - State Data

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

(All figures are estimates based on sample—money amounts are in thousands of dollars)

State	Size of adjusted gross income	All returns										Joint returns of husbands and wives									
		Salaries and wages (gross)					Total number of exemptions					Salaries and wages (gross)					Total number of exemptions				
		Number of returns	Adjusted gross income less income tax	Number of returns	Amount	Number of exemptions	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Number of returns	Adjusted gross income less income tax	Number of returns	Amount	Number of exemptions	Number of returns	Amount	Number of returns	Amount	Number of exemptions
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
Delaware	Total	224,546	3,180,706	212,770	2,660,764	571,148	547,142	182,515	470,938	114,545	2,341,971	165,889	1,893,436	405,993	394,658	104,313	391,382				
	Under \$5,000	30,012	18,107	25,866	30,326	39,207	37,432	11,531	26	801	-13,131	714	2,617	2,617	2,617	104,313	391,382				
	\$5,000 under \$10,000	24,711	74,516	22,470	74,516	84,818	38,217	15,069	4,927	5,651	28,731	4,387	20,214	16,950	18,010	18,010	18,010				
	\$10,000 under \$15,000	20,626	94,730	18,626	94,730	108,159	44,570	18,834	9,435	9,405	59,366	7,895	29,850	23,850	23,850	23,850	23,850				
	\$15,000 under \$20,000	17,094	145,021	14,254	125,775	31,370	29,835	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$20,000 under \$25,000	14,957	153,021	13,372	146,123	37,610	35,971	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$25,000 under \$30,000	15,182	198,262	14,085	175,654	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$30,000 under \$35,000	16,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$35,000 under \$40,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$40,000 under \$45,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
District of Columbia	Total	307,160	4,133,447	270,221	3,261,619	664,184	619,897	251,015	840,247	78,314	1,831,894	64,521	1,468,860	294,412	276,339	75,400	334,623				
	Under \$5,000	30,750	18,057	28,325	40,666	36,792	35,694	17,446	1,182	1,182	-7,437	1,102	33,894	2,136	1,466	1,466	1,466				
	\$5,000 under \$10,000	24,711	74,516	22,470	74,516	84,818	38,217	15,069	4,927	5,651	28,731	4,387	20,214	16,950	18,010	18,010	18,010				
	\$10,000 under \$15,000	20,626	94,730	18,626	94,730	108,159	44,570	18,834	9,435	9,405	59,366	7,895	29,850	23,850	23,850	23,850	23,850				
	\$15,000 under \$20,000	17,094	145,021	14,254	125,775	31,370	29,835	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$20,000 under \$25,000	14,957	153,021	13,372	146,123	37,610	35,971	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$25,000 under \$30,000	15,182	198,262	14,085	175,654	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$30,000 under \$35,000	16,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$35,000 under \$40,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$40,000 under \$45,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
Florida	Total	307,160	4,133,447	270,221	3,261,619	664,184	619,897	251,015	840,247	78,314	1,831,894	64,521	1,468,860	294,412	276,339	75,400	334,623				
	Under \$5,000	30,750	18,057	28,325	40,666	36,792	35,694	17,446	1,182	1,182	-7,437	1,102	33,894	2,136	1,466	1,466	1,466				
	\$5,000 under \$10,000	24,711	74,516	22,470	74,516	84,818	38,217	15,069	4,927	5,651	28,731	4,387	20,214	16,950	18,010	18,010	18,010				
	\$10,000 under \$15,000	20,626	94,730	18,626	94,730	108,159	44,570	18,834	9,435	9,405	59,366	7,895	29,850	23,850	23,850	23,850	23,850				
	\$15,000 under \$20,000	17,094	145,021	14,254	125,775	31,370	29,835	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$20,000 under \$25,000	14,957	153,021	13,372	146,123	37,610	35,971	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$25,000 under \$30,000	15,182	198,262	14,085	175,654	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$30,000 under \$35,000	16,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$35,000 under \$40,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$40,000 under \$45,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
Georgia	Total	307,160	4,133,447	270,221	3,261,619	664,184	619,897	251,015	840,247	78,314	1,831,894	64,521	1,468,860	294,412	276,339	75,400	334,623				
	Under \$5,000	30,750	18,057	28,325	40,666	36,792	35,694	17,446	1,182	1,182	-7,437	1,102	33,894	2,136	1,466	1,466	1,466				
	\$5,000 under \$10,000	24,711	74,516	22,470	74,516	84,818	38,217	15,069	4,927	5,651	28,731	4,387	20,214	16,950	18,010	18,010	18,010				
	\$10,000 under \$15,000	20,626	94,730	18,626	94,730	108,159	44,570	18,834	9,435	9,405	59,366	7,895	29,850	23,850	23,850	23,850	23,850				
	\$15,000 under \$20,000	17,094	145,021	14,254	125,775	31,370	29,835	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$20,000 under \$25,000	14,957	153,021	13,372	146,123	37,610	35,971	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$25,000 under \$30,000	15,182	198,262	14,085	175,654	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$30,000 under \$35,000	16,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$35,000 under \$40,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$40,000 under \$45,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
Hawaii	Total	307,160	4,133,447	270,221	3,261,619	664,184	619,897	251,015	840,247	78,314	1,831,894	64,521	1,468,860	294,412	276,339	75,400	334,623				
	Under \$5,000	30,750	18,057	28,325	40,666	36,792	35,694	17,446	1,182	1,182	-7,437	1,102	33,894	2,136	1,466	1,466	1,466				
	\$5,000 under \$10,000	24,711	74,516	22,470	74,516	84,818	38,217	15,069	4,927	5,651	28,731	4,387	20,214	16,950	18,010	18,010	18,010				
	\$10,000 under \$15,000	20,626	94,730	18,626	94,730	108,159	44,570	18,834	9,435	9,405	59,366	7,895	29,850	23,850	23,850	23,850	23,850				
	\$15,000 under \$20,000	17,094	145,021	14,254	125,775	31,370	29,835	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$20,000 under \$25,000	14,957	153,021	13,372	146,123	37,610	35,971	14,552	15,869	9,503	107,264	5,340	86,330	29,839	28,642	28,642	28,642				
	\$25,000 under \$30,000	15,182	198,262	14,085	175,654	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$30,000 under \$35,000	16,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$35,000 under \$40,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
	\$40,000 under \$45,000	15,074	241,564	15,074	241,564	43,555	41,700	15,074	15,074	8,965	109,446	9,239	115,591	35,472	33,940	33,940	33,940				
Idaho	Total	307,160	4,133,447	270,221	3,261,619	664,184	619,897	251,015	840,247	78,314	1,831,										

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives										
	Florida					Georgia					Salaries and wages (gross)					Total number of exemptions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	Number of exemptions other than age or blindness				
Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Number of exemptions	Total number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions	Number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Florida</b>																					
<b>Total</b>	3,327,753	38,360,226	2,765,637	25,174,659	8,445,597	7,745,179	2,452,741	5,237,448	1,005,768	28,511,818	1,487,206	21,785,350	6,364,441	5,717,745	1,497,076	4,662,410					
Under \$2,000	401,229	—108,712	369,724	487,540	569,415	549,644	295	9,880	51,010	—108,712	43,925	192,214	207,102	185,539	272	3,112					
\$2,000 under \$4,000	380,378	1,441,773	333,227	875,372	704,229	668,237	115,540	12,333	30,710	307,666	48,032	1,032,416	1,032,416	270,832	34,942	3,329					
\$4,000 under \$6,000	330,466	1,952,183	307,888	1,596,961	782,932	668,238	268,804	80,135	111,737	556,467	61,092	404,362	398,505	297,832	142,554	35,556					
\$6,000 under \$8,000	233,444	1,416,113	233,444	1,416,113	946,910	816,910	324,415	124,415	188,055	1,416,113	141,559	1,416,113	1,416,113	680,121	142,554	35,556					
\$8,000 under \$10,000	336,944	2,016,710	270,146	2,271,665	1,446,910	1,216,910	324,415	124,415	188,055	1,416,113	141,559	1,416,113	1,416,113	680,121	142,554	35,556					
\$10,000 under \$12,000	233,444	2,556,710	188,852	2,915,514	1,915,514	1,616,266	229,248	220,442	150,307	1,652,852	119,266	1,215,714	1,215,714	540,721	142,554	35,556					
\$12,000 under \$14,000	238,391	2,927,721	195,952	2,988,677	605,674	571,418	228,434	302,919	150,931	1,677,344	102,316	1,677,344	1,677,344	449,435	142,554	35,556					
\$14,000 under \$16,000	194,483	2,407,951	172,647	2,439,916	448,916	418,242	182,242	302,919	150,931	1,677,344	102,316	1,677,344	1,677,344	449,435	142,554	35,556					
\$16,000 under \$18,000	148,483	2,007,951	172,647	2,439,916	448,916	418,242	182,242	302,919	150,931	1,677,344	102,316	1,677,344	1,677,344	449,435	142,554	35,556					
\$18,000 under \$20,000	115,737	2,195,758	182,647	2,439,916	448,916	418,242	182,242	302,919	150,931	1,677,344	102,316	1,677,344	1,677,344	449,435	142,554	35,556					
\$20,000 under \$25,000	282,550	4,499,951	182,647	3,733,453	668,717	648,125	202,451	613,851	181,508	4,028,568	187,524	3,422,868	3,422,868	1,068,717	142,554	35,556					
\$25,000 under \$30,000	115,737	3,162,971	96,274	2,429,952	375,817	360,211	115,071	509,731	108,066	2,975,914	82,056	2,341,095	2,341,095	381,319	142,554	35,556					
\$30,000 under \$50,000	113,013	4,101,746	97,958	2,848,251	373,962	348,713	111,642	763,818	101,063	3,638,072	90,596	2,995,118	2,995,118	360,326	142,554	35,556					
\$50,000 under \$75,000	32,737	1,581,959	29,897	1,299,744	158,081	152,157	38,376	693,756	33,181	2,181,742	25,875	1,958,649	1,958,649	112,907	142,554	35,556					
\$75,000 under \$100,000	3,237	1,581,959	29,897	1,299,744	158,081	152,157	38,376	693,756	33,181	2,181,742	25,875	1,958,649	1,958,649	112,907	142,554	35,556					
\$100,000 under \$200,000	1,856	536,205	1,383	773,489	6,615	5,618	1,851	233,945	1,115	459,869	1,216	478,308	478,308	28,383	7,988	1,125					
\$200,000 under \$500,000	190	124,537	133	214,220	631	527	190	62,254	162	118,076	127	19,260	19,260	47	162	53,315					
\$500,000 and more	161	141,729	45	101,453	206	161	161	65,940	47	118,076	127	19,260	19,260	47	162	53,315					
<b>Georgia</b>																					
<b>Total</b>	1,847,360	20,627,866	1,722,591	18,049,062	4,806,213	4,679,742	1,352,371	2,496,151	1,011,410	15,575,472	923,115	13,538,326	3,515,264	3,421,009	64,211	1,996,865					
Under \$2,000	214,725	3,322	195,956	249,339	332,784	316,245	114	774	42,077	—108,712	95,656	45,138	127,654	113,394	138	418					
\$2,000 under \$4,000	242,848	727,445	218,880	616,045	437,877	427,787	108,339	9,128	47,656	148,302	40,720	224,075	224,075	256,564	25,883	2,555					
\$4,000 under \$6,000	233,298	1,970,795	224,640	1,749,435	479,435	459,785	142,428	39,448	68,031	337,400	58,989	326,411	326,411	396,306	29,647	2,555					
\$6,000 under \$8,000	151,822	1,816,616	144,160	1,837,834	396,330	386,330	159,712	108,007	171,186	1,837,834	64,725	1,837,834	1,837,834	396,306	29,647	2,555					
\$8,000 under \$10,000	137,611	1,616,000	137,611	1,478,950	467,006	454,717	142,447	131,586	100,063	1,090,788	90,713	977,233	977,233	377,029	366,379	70,789					
\$10,000 under \$12,000	123,266	1,587,671	116,741	1,491,397	380,251	374,395	118,282	152,708	92,382	1,185,514	88,783	1,129,710	1,129,710	330,035	328,408	97,445					
\$12,000 under \$14,000	69,898	1,203,500	77,389	1,128,204	281,817	275,003	79,871	118,862	79,871	1,059,462	67,863	986,440	986,440	247,559	244,745	70,338					
\$14,000 under \$16,000	78,515	1,453,348	248,501	1,453,348	248,501	248,501	78,515	177,456	80,725	1,384,649	86,786	1,419,735	1,419,735	355,728	351,295	88,105					
\$16,000 under \$20,000	113,382	2,900,296	124,022	2,882,228	460,713	454,717	130,550	374,911	128,862	2,823,951	121,106	2,613,569	2,613,569	464,184	454,302	127,200					
\$20,000 under \$25,000	62,874	1,066,913	59,310	1,380,512	272,053	267,345	24,777	57,847	15,047	1,185,795	55,091	1,270,143	1,270,143	206,100	201,608	219,988					
\$25,000 under \$50,000	9,474	2,042,769	50,729	1,973,560	193,150	188,712	63,497	381,189	59,805	1,879,395	46,710	1,441,165	1,441,165	187,083	180,645	49,228					
\$50,000 under \$75,000	3,328	1,581,959	29,897	1,299,744	158,081	152,157	38,376	693,756	33,181	2,181,742	12,885	3,533,766	3,533,766	60,445	57,857	252,506					
\$75,000 under \$100,000	3,328	1,581,959	29,897	1,299,744	158,081	152,157	38,376	693,756	33,181	2,181,742	12,885	3,533,766	3,533,766	60,445	57,857	252,506					
\$100,000 under \$200,000	465	124,537	350	214,220	631	527	190	62,254	162	118,076	127	19,260	19,260	47	162	53,315					
\$200,000 and more	6	11,741	5	101,453	206	161	161	65,940	47	118,076	127	19,260	19,260	47	162	53,315					
<b>All returns, summary</b>	562,890	1,202,958	513,974	1,302,951	1,002,822	952,417	181,011	274,646	158,381	2,046,093	204,664	1,841,429	1,841,429	381,414	366,554	13,579					
\$5,000 under \$10,000	489,045	461,524	461,524	3,325,900	1,148,362	1,116,814	432,307	240,066	205,464	2,046,093	186,772	1,841,429	1,841,429	381,414	366,554	13,579					
\$10,000 under \$15,000	305,794	1,950,754	305,794	3,325,900	1,148,362	1,116,814	432,307	240,066	205,464	2,046,093	186,772	1,841,429	1,841,429	381,414	366,554	13,579					
\$15,000 under \$20,000	298,425	3,865,794	298,425	6,746,983	824,731	804,731	266,675	1,471,692	250,028	5,901,226	222,084	5,679,142	5,679,142	863,465	863,465	226,877					
\$20,000 or more	298,425	3,865,794	298,425	6,746,983	824,731	804,731	266,675	1,471,692	250,028	5,901,226	222,084	5,679,142	5,679,142	863,465	863,465	226,877					

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives										Total income tax	
	Adjusted gross income less deficit					Salaries and wages (gross)					Adjusted gross income less deficit					Salaries and wages (gross)					Number of exemptions other than or besides	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Hawaii</b>																						
<b>Total</b>	382,552	4,625,609	326,693	3,611,353	665,587	915,937	273,269	699,439	167,846	3,320,979	153,075	2,713,343	610,351	583,084	145,536	459,290						
Under \$2,000	48,912	21,032	42,571	55,235	61,442	57,962	74	373	3,545	-22,943	1,549	6,762	14,977	11,607	73	340						
\$2,000 under \$4,000	46,255	136,249	39,790	377,919	62,402	57,219	22,220	10,708	10,708	54,104	7,795	37,402	37,026	31,554	2,650	147						
\$4,000 under \$6,000	41,056	201,542	38,780	195,627	54,502	50,789	24,250	14,159	8,702	60,296	6,737	42,283	29,818	26,371	4,960	1,582						
\$6,000 under \$8,000	41,056	195,627	38,780	195,627	54,502	50,789	24,250	14,159	8,702	60,296	6,737	42,283	29,818	26,371	4,960	1,582						
\$8,000 under \$10,000	19,022	173,246	18,399	169,525	52,969	51,786	17,755	14,462	7,152	58,594	8,707	59,529	30,305	28,817	8,860	6,990						
\$10,000 under \$12,000	21,796	197,648	19,741	197,648	47,298	44,655	21,620	24,054	3,096	68,598	9,591	69,529	30,305	28,817	8,860	6,990						
\$12,000 under \$14,000	23,410	301,544	22,460	270,315	71,851	69,338	22,843	29,186	15,329	115,209	15,402	105,545	50,403	48,037	15,405	18,175						
\$14,000 under \$16,000	23,428	344,213	21,400	299,123	66,329	63,395	24,343	30,161	19,125	120,968	20,267	137,161	50,784	47,284	13,669	19,967						
\$16,000 under \$18,000	16,285	248,757	16,285	248,757	58,569	57,528	16,756	37,945	13,745	123,423	10,739	137,161	47,284	44,784	8,776	18,050						
\$18,000 under \$20,000	16,285	248,757	16,285	248,757	58,569	57,528	16,756	37,945	13,745	123,423	10,739	137,161	47,284	44,784	8,776	18,050						
\$20,000 under \$25,000	16,285	248,757	16,285	248,757	58,569	57,528	16,756	37,945	13,745	123,423	10,739	137,161	47,284	44,784	8,776	18,050						
\$25,000 under \$30,000	21,062	574,730	20,654	574,730	72,629	70,511	21,400	80,692	19,518	153,641	10,336	158,452	70,511	68,324	19,485	73,004						
\$30,000 under \$50,000	18,316	675,819	18,377	489,268	60,201	59,511	18,309	113,689	17,493	546,537	15,513	489,903	59,440	57,742	17,394	108,447						
\$50,000 under \$100,000	4,250	270,783	3,719	270,783	2,986	2,925	4,250	27,837	3,850	546,537	3,220	143,312	14,545	13,689	3,850	58,220						
\$100,000 under \$200,000	108	29,864	78	40,904	2,987	2,925	4,250	27,837	3,850	546,537	3,220	143,312	14,545	13,689	3,850	58,220						
\$200,000 under \$500,000	18	12,162	13	2,613	15	15	15	1,334	3	5,527	3	698	18	15	3	3,010						
\$500,000 under \$1,000,000	3	5,527	3	698	18	15	15	1,334	3	5,527	3	698	18	15	3	3,010						
\$1,000,000 or more																						
<b>All returns, summary</b>	115,848	250,191	101,589	248,977	155,072	144,400	39,027	6,340	12,453	9,544	29,444	29,444	40,559	35,108	1,794	366						
Under \$5,000	67,393	476,312	60,677	421,866	148,506	139,003	34,079	32,100	22,500	40,546	30,201	346,716	119,014	113,415	4,807	33,008						
\$5,000 under \$10,000	58,987	740,947	54,614	625,991	127,415	124,770	40,801	84,846	28,018	489,347	26,017	427,468	104,697	102,860	50,444	33,008						
\$10,000 under \$15,000	71,903	1,000,094	74,746	1,000,094	185,762	185,803	78,841	409,450	73,138	2,121,922	69,074	1,762,470	257,191	250,599	73,076	317,475						
<b>I Idaho</b>																						
<b>Total</b>	324,632	3,574,806	286,226	2,839,697	688,835	853,074	238,214	414,716	198,445	2,886,805	171,522	2,732,526	723,729	682,846	151,907	346,809						
Under \$2,000	39,555	—30,206	32,309	47,540	67,385	64,428	125	331	9,235	-53,322	4,634	16,871	21,623	19,382	156	264						
\$2,000 under \$4,000	36,300	104,485	30,767	52,395	52,395	50,191	10,926	10,926	16,501	8,664	13,559	48,576	58,581	51,741	4,704	807						
\$4,000 under \$6,000	39,049	270,165	34,088	227,955	105,961	98,237	30,794	12,835	22,500	134,033	18,270	128,723	79,394	57,799	11,949	5,995						
\$6,000 under \$8,000	21,074	181,071	18,071	163,733	63,733	63,733	21,451	18,120	18,120	198,124	16,403	174,187	63,062	61,285	13,619	17,577						
\$8,000 under \$10,000	25,728	282,059	22,428	262,059	74,602	72,468	25,165	23,471	18,120	262,059	18,600	239,900	74,135	73,872	20,166	21,676						
\$10,000 under \$12,000	22,763	294,152	21,220	259,388	77,100	76,809	22,564	25,345	13,481	286,427	18,260	260,078	75,557	74,835	20,166	21,676						
\$12,000 under \$14,000	300,103	300,103	18,186	281,917	66,203	64,798	17,406	30,982	17,025	286,427	16,005	260,078	64,797	63,282	15,515	25,431						
\$14,000 under \$16,000	14,836	282,268	12,773	215,840	50,434	48,402	14,469	33,770	13,117	249,989	19,801	230,177	74,002	73,599	15,515	25,431						
\$16,000 under \$20,000	22,348	488,393	21,380	448,393	50,434	48,402	14,469	33,770	13,117	249,989	19,801	230,177	74,002	73,599	15,515	25,431						
\$20,000 under \$25,000	11,857	350,379	10,351	325,712	41,729	41,106	11,494	44,948	11,764	371,855	10,656	354,450	41,589	40,947	11,402	44,959						
\$25,000 under \$30,000	6,997	263,418	5,766	252,769	24,656	24,002	6,899	47,249	6,899	299,026	5,708	150,141	24,924	24,290	6,791	46,180						
\$30,000 under \$50,000	2,433	23,468	2,258	21,208	10,862	10,862	2,794	42,598	2,834	184,084	1,854	183,018	10,947	10,947	2,618	38,913						
\$50,000 under \$100,000	73	56,827	59	56,827	1,683	1,578	433	18,889	410	53,735	358	53,735	1,286	1,258	69	8,327						
\$100,000 under \$200,000	73	56,827	59	56,827	1,683	1,578	433	18,889	410	53,735	358	53,735	1,286	1,258	69	8,327						
\$200,000 under \$500,000	73	56,827	59	56,827	1,683	1,578	433	18,889	410	53,735	358	53,735	1,286	1,258	69	8,327						
\$500,000 under \$1,000,000	73	56,827	59	56,827	1,683	1,578	433	18,889	410	53,735	358	53,735	1,286	1,258	69	8,327						
\$1,000,000 or more	73	56,827	59	56,827	1,683	1,578	433	18,889	410	53,735	358	53,735	1,286	1,258	69	8,327						
<b>All returns, summary</b>	98,448	169,653	82,261	216,684	163,862	150,051	29,939	5,496	22,007	6,883	13,974	50,551	77,795	67,871	3,48	778						
Under \$5,000	81,887	596,102	71,343	485,074	204,511	195,207	50,227	9,967	49,801	62,548	32,548	182,223	178,053	168,053	49,045	10,635						
\$5,000 under \$10,000	71,343	1,000,094	67,393	840,703	155,803	155,803	62,548	115,848	40,559	2,121,922	50,444	1,762,470	257,191	250,599	73,076	317,475						
\$10,000 under \$15,000	80,274	1,340,480	71,903	1,000,094	185,762	185,803	78,841	409,450	73,138	2,121,922	69,074	1,762,470	257,191	250,599	73,076	317,475						
\$15,000 under \$20,000	71,903	1,000,094	74,746	1,000,094	185,762	185,803	78,841	409,450	73,138	2,121,922	69,074	1,762,470	257,191	250,599	73,076	317,475						
\$20,000 or more																						

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax			
	Number of returns	Salaries and wages (gross)		Adjusted income less deficit	Number of returns	Total income tax	Number of returns	Total number of other exemptions	Number of returns	Total number of other exemptions				
		Number of returns	Amount											
<b>Illinois</b>														
<b>Total</b>	<b>4,602,973</b>	<b>63,828,408</b>	<b>4,107,652</b>	<b>53,383,061</b>	<b>11,055,025</b>	<b>3,673,320</b>	<b>9,487,800</b>	<b>2,310,067</b>	<b>46,513,163</b>	<b>2,092,114</b>	<b>38,302,550</b>	<b>8,530,017</b>	<b>2,063,839</b>	<b>7,239,505</b>
Under \$2,000	478,953	100,131	412,561	543,301	656,645	6,902	1,151	52,139	-291,597	24,124	115,073	169,954	147,111	510
\$2,000 under \$4,000	498,363	1,410,838	397,778	1,137,167	754,170	666,586	202,697	20,272	70,449	228,122	175,536	218,131	112	3,157
\$4,000 under \$6,000	438,310	2,154,798	382,604	1,681,268	834,438	717,750	307,696	35,304	92,321	346,656	246,795	284,184	31,044	8,157
\$6,000 under \$8,000	348,242	3,162,800	372,554	2,790,246	1,100,400	852,914	352,500	42,024	125,024	458,908	308,916	345,816	42,024	10,978
\$8,000 under \$10,000	346,242	3,162,800	372,554	2,790,246	1,100,400	852,914	352,500	42,024	125,024	458,908	308,916	345,816	42,024	10,978
\$10,000 under \$12,000	312,294	3,450,549	295,302	3,147,512	772,199	753,181	305,904	34,904	140,331	1,558,310	506,128	489,023	13,407	109,978
\$12,000 under \$14,000	312,294	4,007,855	291,472	3,605,957	813,128	773,075	446,129	170,056	2,202,959	156,205	1,889,080	590,735	169,599	190,216
\$14,000 under \$16,000	298,697	4,341,070	271,255	3,983,510	853,442	828,419	499,674	193,613	2,994,132	181,465	2,958,308	704,312	184,765	278,439
\$16,000 under \$18,000	272,348	4,745,848	253,448	4,292,399	887,844	868,544	531,694	215,434	3,313,986	192,209	3,121,777	738,304	193,340	306,882
\$18,000 under \$20,000	227,348	4,939,327	219,348	4,699,979	710,181	688,044	351,694	175,453	1,962,209	162,209	1,800,000	628,609	175,453	262,882
\$20,000 under \$25,000	197,941	4,974,901	425,447	4,483,902	1,522,865	1,362,648	473,453	138,648	815,531	338,696	817,516	1,475,716	402,038	1,208,505
\$25,000 under \$30,000	258,175	7,030,100	236,521	5,925,952	918,500	885,956	1,096,708	238,881	2,213,912	257,972	5,571,588	1,775,318	555,921	991,452
\$30,000 under \$50,000	243,924	8,974,649	214,453	7,099,117	885,161	659,446	242,464	171,923	2,237,317	8,823,826	6,737,723	941,227	223,799	1,560,401
\$50,000 under \$100,000	63,724	4,215,940	50,533	2,089,919	243,287	228,330	63,701	118,078	57,486	3,826,320	2,980,522	232,778	218,364	104,220
\$100,000 under \$200,000	2,485	688,564	1,594	294,368	5,360	4,872	2,484	309,520	2,226	1,617,177	1,772,882	8,833	7,862	275,664
\$200,000 under \$500,000	258	169,328	20	40,919	937	788	585,612	218	142,445	185	38,720	865	747	72,344
\$500,000 under \$1,000,000	16	148,341	55	11,360	276	228	76	80,310	62	123,314	11,256	248	211	6,186
<b>All returns, summary</b>	<b>1,189,256</b>	<b>2,697,065</b>	<b>1,021,486</b>	<b>2,013,657</b>	<b>1,644,453</b>	<b>1,665,688</b>	<b>371,396</b>	<b>168,598</b>	<b>138,616</b>	<b>109,397</b>	<b>409,711</b>	<b>589,957</b>	<b>4,774</b>	<b>1,216</b>
Under \$5,000	945,165	6,973												

Footnotes at end of table



(All figures are estimates based on samples—money amounts are in thousands of dollars)

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Continuation of record of births

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Footnotes at end of table









Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns					Joint returns of husbands and wives									
	Number of returns	Adjusted gross income less deductions	Salaries and wages (gross)		Total income tax	Number of returns	Adjusted gross income less deductions	Salaries and wages (gross)		Total income tax					
			Number of returns	Amount				Number of returns	Amount						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Minnesota</b>															
Total	1,571,267	18,492,691	1,368,433	15,900,704	3,995,046	1,153,843	2,438,452	818,598	14,643,936	709,861	11,827,640	3,035,196	2,905,157	879,424	1,924,241
Under \$2,000	183,277	1,917,015	198,779	2,063,391	293,384	13,562	3,912	26,622	38,596	14,481	21,491	105,551	99,126	1,669	1,269
\$2,000 under \$4,000	188,559	557,007	159,415	427,623	282,295	72,971	6,201	26,622	38,596	14,481	21,491	105,551	99,126	1,669	1,269
\$4,000 under \$6,000	144,765	1,109,089	503,315	2,807,275	242,746	68,926	27,491	47,942	235,172	26,382	128,769	181,412	141,690	8,005	7,443
\$6,000 under \$8,000	135,047	1,222,710	512,967	3,038,344	268,710	62,878	26,978	50,598	352,867	37,518	169,234	246,344	145,748	30,885	28,311
\$8,000 under \$10,000	117,430	1,152,241	435,263	2,590,733	233,384	51,880	22,881	47,942	315,880	37,518	169,234	246,344	145,748	30,885	28,311
\$10,000 under \$12,000	117,430	1,152,241	435,263	2,590,733	233,384	51,880	22,881	47,942	315,880	37,518	169,234	246,344	145,748	30,885	28,311
\$12,000 under \$14,000	81,616	1,118,992	316,166	985,127	292,563	38,569	14,966	63,030	424,488	59,618	264,344	312,306	211,306	45,713	42,713
\$14,000 under \$16,000	65,820	1,118,992	316,166	985,127	292,563	38,569	14,966	63,030	424,488	59,618	264,344	312,306	211,306	45,713	42,713
\$16,000 under \$18,000	60,797	1,118,992	316,166	985,127	292,563	38,569	14,966	63,030	424,488	59,618	264,344	312,306	211,306	45,713	42,713
\$18,000 under \$20,000	78,295	1,118,992	316,166	985,127	292,563	38,569	14,966	63,030	424,488	59,618	264,344	312,306	211,306	45,713	42,713
\$20,000 under \$25,000	129,655	2,883,523	1,276,151	2,644,839	479,534	123,261	33,566	125,323	1,121,888	99,554	973,022	282,183	273,252	164,885	135,106
\$25,000 under \$30,000	62,509	1,715,602	550,022	1,281,236	220,539	59,913	23,947	58,017	1,582,913	123,261	2,543,465	479,534	211,306	56,719	51,719
\$30,000 under \$50,000	69,554	2,493,012	64,336	1,680,662	232,334	229,912	69,427	418,530	2,333,056	81,399	1,776,642	225,951	223,529	56,719	51,719
\$50,000 under \$100,000	17,373	1,175,723	15,121	891,788	74,955	71,473	17,367	282,749	1,415,541	14,880	789,200	73,567	70,881	65,902	286,175
\$100,000 under \$200,000	3,616	166,167	514	69,924	2,284	3,616	22,073	2,586	152,306	2,586	11,888	11,336	11,336	2,888	12,746
\$200,000 under \$500,000	73	50,022	62	10,088	275	73	62,073	198	18,416	198	11,888	11,336	11,336	2,888	12,746
\$500,000 under \$1,000,000	24	38,359	22	2,664	81	24	18,416	198	18,416	198	11,888	11,336	11,336	2,888	12,746
\$1,000,000 or more	470,890	1,029,279	389,845	699,915	740,135	105,422	18,130	86,515	122,702	45,480	150,412	299,314	286,831	4,282	381
All returns, summary	470,890	1,029,279	389,845	699,915	740,135	105,422	18,130	86,515	122,702	45,480	150,412	299,314	286,831	4,282	381
\$10,000 under \$10,000	343,319	2,941,789	286,666	2,064,702	744,166	285,634	179,932	158,915	1,886,534	143,971	1,689,203	609,486	584,155	151,010	144,474
\$10,000 under \$15,000	252,819	3,124,422	262,503	736,684	701,597	245,629	281,613	179,916	1,886,534	143,971	1,689,203	609,486	584,155	151,010	144,474
\$15,000 under \$20,000	3,885,483	4,488,488	48,776	798,522	1,089,949	277,342	413,823	179,916	3,043,713	254,136	2,682,432	683,282	675,446	171,266	292,203
\$20,000 or more	26,289	8,929,892	26,497	3,683,321	1,025,064	279,916	1,355,065	299,509	6,470,535	254,136	6,865,675	1,001,262	986,460	267,220	1,444,880
Total	747,706	76,729,902	662,233	6,407,261	2,031,043	512,269	886,596	425,084	5,979,539	303,444	5,075,640	1,559,790	1,506,784	339,176	733,393
Under \$2,000	106,447	25,589	89,703	105,168	202,324	188,544	43	22,137	51,416	13,736	29,866	81,004	78,022	10	135
\$2,000 under \$4,000	90,526	271,487	75,678	256,678	186,677	26,574	2,725	22,137	75,567	20,743	73,831	81,004	78,022	10	135
\$4,000 under \$6,000	106,394	539,602	102,466	497,556	220,769	65,076	18,370	37,675	273,854	35,075	199,876	117,334	110,510	18,636	18,636
\$6,000 under \$8,000	60,537	546,539	56,508	502,211	177,684	59,539	36,795	41,999	273,854	40,082	356,165	154,553	142,652	22,607	22,607
\$8,000 under \$10,000	53,030	575,261	48,355	490,067	161,534	53,268	47,939	36,909	273,854	40,082	356,165	154,553	142,652	22,607	22,607
\$10,000 under \$12,000	53,030	575,261	48,355	490,067	161,534	53,268	47,939	36,909	273,854	40,082	356,165	154,553	142,652	22,607	22,607
\$12,000 under \$14,000	54,689	713,716	49,023	617,626	198,064	54,278	63,364	49,391	644,633	45,926	578,417	190,853	184,781	48,707	53,573
\$14,000 under \$16,000	43,795	698,810	40,162	598,602	147,477	44,681	43,793	38,627	581,444	34,993	518,724	141,779	139,274	38,626	39,345
\$16,000 under \$18,000	51,819	713,716	49,023	617,626	198,064	54,278	63,364	49,391	644,633	45,926	578,417	190,853	184,781	48,707	53,573
\$18,000 under \$20,000	27,276	476,110	24,710	467,110	96,471	34,023	37,727	25,935	495,917	22,963	455,971	103,204	99,311	59,483	59,483
\$20,000 under \$25,000	42,274	947,021	39,780	885,867	150,449	149,059	125,610	39,730	891,626	39,002	838,168	146,839	145,933	30,656	30,656
\$25,000 under \$30,000	17,354	422,677	16,620	422,677	64,005	63,015	71,071	17,196	467,445	18,132	462,365	62,356	61,846	11,537	11,537
\$30,000 under \$50,000	16,337	625,241	12,814	384,578	58,966	16,285	116,866	14,814	565,396	12,398	377,763	56,022	54,830	14,763	109,433
\$50,000 under \$100,000	1,219	1,175,723	1,012	590,915	20,334	5,390	96,907	5,101	1,343,920	13,711	1,030,066	19,122	18,852	5,074	90,477
\$100,000 under \$200,000	387	155,534	327	127,175	4,727	1,163	22,679	1,178	47,183	1,443	15,066	4,440	4,440	1,171	20,574
\$200,000 under \$500,000	185	52,054	147	14,759	48	13	4,425	10	5,988	11	11,346	6	6	3	3,560
\$500,000 under \$1,000,000	3	3,607	1	1,101	6	3	3,603	3	3,615	1	1,101	6	6	3	3,603
\$1,000,000 or more	3	3,615	1	1,101	6	3	3,603	3	3,615	1	1,101	6	6	3	3,603
All returns, summary	241,591	498,023	216,078	539,721	464,839	53,624	0,776	48,950	39,455	26,510	111,164	109,193	174,465	1,165	1,165
\$10,000 under \$10,000	212,824	1,502,474	200,186	1,382,703	553,950	534,119	167,411	116,913	839,859	107,912	701,927	410,047	395,577	107,912	26,832
\$10,000 under \$15,000	118,386	1,619,520	118,386	1,415,714	414,955	129,325	146,724	104,760	1,315,452	96,206	1,173,109	395,577	383,609	103,894	106,386
\$15,000 under \$20,000	83,412	2,843,177	74,320	2,599,289	233,632	82,864	489,812	78,155	2,468,865	71,235	2,183,985	622,935	598,005	75,931	144,500
\$20,000 or more	83,412	2,843,177	74,320	2,599,289	233,632	82,864	489,812	78,155	2,468,865	71,235	2,183,985	622,935	598,005	75,931	144,500

Footnotes at end of table





Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

Size of adjusted gross income in thousands of dollars	All returns										Joint returns of husbands and wives									
	Nebraska					Nevada					Nebraska					Nevada				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of exemptions more than age or blindness	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of exemptions more than age or blindness	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of exemptions more than age or blindness	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of exemptions more than age or blindness
606,105	7,137,955	512,949	5,300,552	1,614,075	446,889	902,673	343,995	5,418,853	270,533	4,031,622	1,238,078	1,157,074	267,293	775,466	165	165	267,293	775,466	165	165
Under \$2,000	48,396	57,641	108,590	127,074	38,919	4,059	38,919	12,204	8,472	18,773	78,862	73,270	20,293	15,816	30	30	20,293	15,816	30	30
\$2,000 under \$4,000	94,878	285,501	244,555	145,555	53,843	18,000	23,654	117,205	13,227	55,598	86,138	66,337	5,904	400	400	5,904	400	400	400	400
\$4,000 under \$6,000	78,143	378,520	59,227	150,785	53,843	18,000	23,654	117,205	13,227	55,598	86,138	66,337	5,904	400	400	5,904	400	400	400	400
\$6,000 under \$8,000	45,439	386,526	31,937	106,785	49,847	18,000	23,654	117,205	13,227	55,598	86,138	66,337	5,904	400	400	5,904	400	400	400	400
\$8,000 under \$10,000	47,824	526,978	37,321	142,679	44,623	41,728	33,469	398,331	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$10,000 under \$12,000	47,824	526,978	37,321	142,679	44,623	41,728	33,469	398,331	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$12,000 under \$14,000	42,869	455,228	36,793	132,121	43,201	50,073	33,469	430,331	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$14,000 under \$16,000	42,869	455,228	36,793	132,121	43,201	50,073	33,469	430,331	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$16,000 under \$18,000	32,437	398,554	116,482	114,275	32,066	40,261	65,091	364,504	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$18,000 under \$20,000	32,437	398,554	116,482	114,275	32,066	40,261	65,091	364,504	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$20,000 under \$22,000	45,003	1,013,754	38,644	156,795	44,445	41,728	33,469	430,331	26,392	262,711	113,837	106,785	30,476	23,654	23,654	23,654	30,476	23,654	23,654	23,654
\$22,000 under \$24,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$24,000 under \$26,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$26,000 under \$28,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$28,000 under \$30,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$30,000 under \$32,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$32,000 under \$34,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$34,000 under \$36,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$36,000 under \$38,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$38,000 under \$40,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$40,000 under \$42,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$42,000 under \$44,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$44,000 under \$46,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$46,000 under \$48,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$48,000 under \$50,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$50,000 under \$52,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$52,000 under \$54,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$54,000 under \$56,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$56,000 under \$58,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$58,000 under \$60,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$60,000 under \$62,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$62,000 under \$64,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$64,000 under \$66,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$66,000 under \$68,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$68,000 under \$70,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$70,000 under \$72,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$72,000 under \$74,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$74,000 under \$76,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$76,000 under \$78,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$78,000 under \$80,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$80,000 under \$82,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$82,000 under \$84,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$84,000 under \$86,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$86,000 under \$88,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$88,000 under \$90,000	20,410	647,475	494,953	82,052	60,132	23,436	98,683	605,340	19,423	45,693	78,272	78,486	21,668	87,363	87,363	87,363	21,668	87,363	87,363	87,363
\$90,000 under \$92,000	20,410	647,475	494,953	82,052	60,132															

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives									
	All returns					Total income tax					Adjusted salaries and wages (gross)					Total income tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
New Hampshire																				
Total	353,213	4,069,520	319,722	3,412,689	877,566	826,216	286,719	52,106	187,389	3,091,994	170,364	2,586,710	675,018	641,673	171,723	114,232	409,478			
Under \$2,000	47,453	42,176	48,871	47,824	53,117	53,117	14,465	1,277	4,196	—7,667	3,265	6,723	20,195	18,065	17,123	1,730	27,702			
\$2,000 under \$4,000	33,869	90,937	24,556	66,824	45,375	37,368	14,465	1,277	3,020	4,073	1,519	3,962	11,918	7,976	10,818	24,919	27,702			
\$4,000 under \$6,000	170,242	30,146	141,827	61,199	54,438	21,178	21,178	28,622	16,336	40,531	17,483	37,484	42,864	30,500	31,984	48,361	35,434			
\$6,000 under \$8,000	38,869	10,937	24,556	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937	10,937			
\$8,000 under \$10,000	33,384	30,168	30,525	26,240	75,582	72,785	32,922	28,622	16,336	248,016	14,406	120,213	52,647	52,647	72,078	20,216	16,336			
\$10,000 under \$12,000	23,344	323,325	25,480	271,820	88,435	82,176	28,514	28,514	28,514	140,710	18,007	120,213	72,078	72,078	10,937	10,937	10,937			
\$12,000 under \$14,000	24,609	315,058	22,291	273,256	74,534	70,124	24,491	32,023	17,908	231,595	16,730	205,185	63,291	63,291	86,252	17,790	27,702			
\$14,000 under \$16,000	21,776	327,418	21,444	286,834	71,670	70,618	21,669	35,837	18,378	275,714	17,846	248,919	66,632	66,632	86,250	18,291	27,702			
\$16,000 under \$20,000	13,384	338,780	15,620	323,160	58,618	57,489	15,322	37,441	24,650	302,451	15,344	278,122	50,274	50,274	66,333	15,588	36,333			
\$20,000 under \$25,000	25,941	575,987	24,602	551,385	96,614	88,143	25,941	78,142	16,457	547,430	23,376	481,826	89,077	89,077	114,232	24,567	73,111			
\$25,000 under \$30,000	9,044	327,980	12,360	296,405	50,679	49,409	12,741	42,396	12,741	345,651	12,360	296,405	50,679	50,679	66,333	12,741	52,396			
\$30,000 under \$50,000	3,044	347,380	7,145	339,335	33,355	31,077	9,024	63,884	8,095	289,589	7,096	199,659	31,452	29,466	8,095	53,727	8,095			
\$50,000 under \$100,000	2,980	197,625	2,980	197,625	1,411	1,411	480	22,319	2,980	197,625	2,980	197,625	1,411	1,411	2,980	2,980	2,980			
\$100,000 under \$200,000	4,671	25,164	4,671	25,164	280	249	87	11,884	4,671	25,164	65	10,444	254	226	72	9,801	9,801			
\$200,000 under \$500,000	3,270	3,370	3,370	3,370	13	13	6	3,370	3,270	3,370	6	3,370	13	13	6	3,270	3,270			
\$500,000 or more	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4			
All returns, summary	94,556	200,277	81,579	175,755	127,296	127,296	38,321	4,816	11,926	270,324	24,268	242,856	48,397	40,572	11,926	1,924	1,924			
\$5,000 under \$10,000	93,960	200,277	81,579	175,755	127,296	127,296	38,321	4,816	11,926	270,324	24,268	242,856	48,397	40,572	11,926	1,924	1,924			
\$10,000 under \$15,000	64,224	787,656	57,760	690,572	197,550	186,448	63,218	76,331	47,487	599,215	43,345	51,399	173,450	104,765	46,468	50,059	50,059			
\$15,000 under \$20,000	51,313	1,531,188	47,035	1,433,166	186,603	186,603	51,220	285,969	48,653	1,432,195	45,469	1,123,464	183,302	176,009	48,490	48,490	48,490			
\$20,000 or more																				
Total	2,964,986	41,344,324	2,668,219	35,420,319	7,860,451	7,195,705	2,338,206	5,556,674	1,906,045	31,130,375	1,387,519	26,332,605	5,510,272	5,271,650	1,381,244	472,859	472,859			
Under \$2,000	355,885	231,654	315,478	315,478	429,620	429,620	134	402	22,518	—70,302	10,767	37,613	89,998	75,101	133	472	472			
\$2,000 under \$4,000	283,922	868,600	235,733	868,600	469,448	419,261	138,756	13,207	34,870	107,323	18,730	48,469	114,727	86,969	133	133	133			
\$4,000 under \$6,000	235,129	1,133,578	207,917	1,133,578	479,564	429,620	277,934	47,950	80,004	568,634	61,094	339,752	311,362	261,699	49,054	15,129	15,129			
\$6,000 under \$8,000	266,833	2,996,751	241,270	2,755,481	574,585	534,985	291,055	222,861	83,032	1,493,936	73,115	988,852	273,335	250,353	77,708	44,154	44,154			
\$8,000 under \$10,000	210,750	2,300,599	190,916	2,109,390	519,716	493,202	207,359	220,792	107,842	1,182,519	95,353	981,852	371,827	353,427	104,427	80,247	80,247			
\$10,000 under \$12,000	200,156	2,368,811	181,272	2,220,326	562,785	529,694	197,716	268,443	119,789	1,566,302	110,561	1,371,506	436,628	406,495	114,749	134,262	134,262			
\$12,000 under \$14,000	169,124	2,330,643	159,227	2,260,042	488,135	468,135	185,511	281,697	114,991	1,727,678	103,037	1,550,938	395,775	383,991	114,778	147,278	147,278			
\$14,000 under \$16,000	152,847	2,201,313	147,148	2,070,768	510,257	499,747	152,847	359,172	126,884	2,414,553	121,460	2,231,197	469,525	458,015	126,884	157,712	157,712			
\$16,000 under \$20,000	251,300	5,557,431	238,425	5,319,005	899,413	879,107	249,493	738,582	216,934	4,607,907	216,934	4,607,907	860,384	836,473	226,864	280,127	280,127			
\$20,000 under \$25,000	159,389	4,272,956	150,674	4,122,282	558,435	545,356	195,384	672,862	151,202	4,150,265	143,965	3,827,394	534,677	513,076	151,197	186,179	186,179			
\$25,000 under \$50,000	19,821	7,818,091	19,050	7,638,108	722,609	722,609	197,698	1,312,655	192,393	7,031,380	188,780	6,236,228	719,679	713,685	192,613	271,745	271,745			
\$50,000 under \$100,000	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436			
\$100,000 under \$200,000	7,429	2,671,749	7,429	2,671,749	281,12	281,12	281,12	281,12	281,12	2,671,749	281,12	2,671,749	281,12	281,12	281,12	281,12	281,12			
\$200,000 under \$500,000	1,348	374,863	1,068	1,461,360	4,996	4,996	1,348	1,348	1,348	3,748,863	1,068	1,461,360	4,996	4,996	1,348	1,348	1,348			
\$500,000 or more	144	89,128	144	89,128	154	154	144	144	144	89,128	144	89,128	154	154	144	144	144			
All returns, summary	736,393	1,524,487	695,220	1,407,267	1,103,488	1,016,203	198,975	29,255	81,995	1,501,847	46,793	1,654,484	268,671	240,122	3,955	3,955	3,955			
\$5,000 under \$10,000	654,664	4,196,883	554,449	3,906,690	1,283,854	1,283,854	573,800	377,467	196,217	1,501,847	153,415	1,018,539	724,517	694,156	137,362	60,104	60,104			
\$10,000 under \$15,000	405,966	2,303,682	370,917	2,132,765	489,653	464,553	182,735	264,785	126,375	2,303,682	264,785	2,038,897	354,443	331,709	22,734	286,938	286,938			
\$15,000 under \$20,000	260,899	2,154,629	234,864	1,822,055	240,406	240,406	659,449	4,064,887	617,626	20,183,076	596,946	17,404,144	2,335,991	2,270,944	615,046	734,725	734,725			

Footnotes at end of table



Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued									
(All figures are estimates based on samples--money amounts are in thousands of dollars)									
Size of adjusted gross income	All returns					Joint returns of husbands and wives			
	Salaries and wages (gross)		Adjusted gross income less deductions		Number of exemptions more than age or business	Adjusted gross income less deductions		Salaries and wages (gross)	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
North Carolina									
Total	2,079,946	1,868,174	10,553,941	5,243,810	5,952,263	2,620,772	1,155,400	1,047,034	14,012,101
Under \$2,000	250,470	237,065	1,268,472	482,363	51,283	10,420	48,620	51,130	151,565
\$2,000 under \$4,000	207,384	207,384	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$4,000 under \$6,000	255,644	1,322,097	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$6,000 under \$8,000	24,446	1,274,127	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$8,000 under \$10,000	14,153	1,161,811	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$10,000 under \$14,000	135,400	1,759,045	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$14,000 under \$18,000	133,693	2,000,300	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$18,000 under \$20,000	98,386	1,684,789	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$20,000 under \$25,000	110,613	2,461,537	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$25,000 under \$30,000	68,998	1,906,680	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$30,000 under \$50,000	53,921	1,960,489	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$50,000 under \$100,000	18,333	1,096,488	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$100,000 under \$200,000	1,238	1,000,000	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$200,000 under \$500,000	46	29,211	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$500,000 under \$1,000,000	4	6	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
\$1,000,000 or more	7	6	1,212,641	497,263	44,336	10,420	48,620	51,130	151,565
All returns, summary	663,858	1,389,830	10,553,941	5,243,810	5,952,263	2,620,772	1,155,400	1,047,034	14,012,101
Under \$5,000	350,146	328,110	1,389,830	524,381	59,263	10,420	48,620	51,130	151,565
\$5,000 under \$10,000	350,146	328,110	1,389,830	524,381	59,263	10,420	48,620	51,130	151,565
\$10,000 under \$15,000	245,791	4,219,011	1,389,830	524,381	59,263	10,420	48,620	51,130	151,565
\$15,000 under \$20,000	15,800	1,435,077	1,389,830	524,381	59,263	10,420	48,620	51,130	151,565
\$20,000 or more	25,451	6,824,077	1,389,830	524,381	59,263	10,420	48,620	51,130	151,565
North Dakota									
Total	258,946	2,782,165	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
Under \$2,000	9,345	91,486	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$2,000 under \$4,000	44,227	123,420	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$4,000 under \$6,000	37,358	187,131	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$6,000 under \$8,000	18,900	143,738	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$8,000 under \$10,000	19,120	208,274	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$10,000 under \$14,000	18,908	244,070	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$14,000 under \$18,000	15,344	221,745	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$18,000 under \$20,000	12,771	173,301	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$20,000 under \$25,000	12,789	382,659	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$25,000 under \$30,000	8,569	292,697	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$30,000 under \$50,000	7,201	254,391	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$50,000 under \$100,000	3,055	200,322	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$100,000 under \$200,000	553	114,658	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$200,000 under \$500,000	553	114,658	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$500,000 under \$1,000,000	553	114,658	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$1,000,000 or more	553	114,658	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
All returns, summary	509,349	1,655,070	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
Under \$5,000	97,296	404,218	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$5,000 under \$10,000	97,296	404,218	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$10,000 under \$15,000	44,701	549,868	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$15,000 under \$20,000	30,101	281,151	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534
\$20,000 or more	38,660	1,144,072	21,282	665,749	83,247	184,534	345,553	143,096	2,140,534

Footnotes at end of table



Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax				
	Adjusted gross income		Salaries and wages (gross)		Total number of exemptions	Total income tax		Adjusted gross income		Total number of exemptions	Salaries and wages (gross)		Total income tax		Total number of exemptions
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Ohio	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	4,230,461	53,076,322	3,803,591	46,032,886	10,746,442	10,271,056	3,209,335	7,334,401	2,189,421	2,023,417	33,796,834	7,993,800	7,674,720	1,340,445	5,544,206
Under \$2,000	529,169	380,222	467,621	559,649	727,683	685,184	342	1,522	52,084	-100,138	31,108	181,557	152,289	342	1,822
Under \$4,000	1,191,951	1,414,543	1,061,210	1,288,981	1,789,086	1,726,998	2,674,411	13,593	63,909	286,293	66,860	401,959	365,713	90,119	648,111
Under \$6,000	318,937	2,211,543	277,765	1,897,946	789,529	706,745	291,029	136,023	117,882	835,005	91,205	454,099	420,172	90,019	2,152,474
Under \$8,000	354,165	3,175,076	317,202	2,571,172	856,338	813,668	329,694	287,172	138,732	1,247,120	128,223	525,126	507,069	120,676	1,800,859
\$4,000 under \$10,000	354,255	3,059,629	317,119	2,533,631	826,631	789,338	333,694	287,172	138,732	1,247,120	128,223	525,126	507,069	120,676	1,800,859
\$10,000 under \$14,000	336,037	4,723,277	324,996	3,996,031	924,164	897,438	356,642	488,608	212,236	2,159,862	205,910	2,530,544	748,897	211,543	251,974
\$14,000 under \$18,000	263,360	4,425,711	274,758	4,453,839	931,814	904,161	294,424	578,004	231,400	3,447,781	364,284	2,821,575	1,021,705	207,231	303,228
\$18,000 under \$20,000	255,954	4,487,520	284,892	4,096,407	781,896	738,965	228,472	569,161	197,866	3,148,288	378,038	2,738,038	1,185,353	198,353	454,888
\$20,000 under \$25,000	169,222	4,935,172	163,703	4,312,374	580,512	550,957	167,928	731,022	153,071	4,172,327	149,965	3,540,965	1,191,123	172,144	976,881
\$25,000 under \$30,000	162,545	5,067,149	158,375	4,585,153	546,165	519,615	169,651	699,461	141,130	5,059,966	128,485	4,122,958	1,352,075	153,367	864,059
\$30,000 under \$40,000	30,956	2,985,133	31,786	1,585,994	150,059	140,745	38,542	724,265	35,260	2,599,966	18,845	2,443,968	542,033	14,086	884,059
\$40,000 under \$50,000	8,888	1,096,957	7,009	603,790	33,965	31,410	4,464	400,651	7,899	1,022,658	6,722	50,574	32,616	3,705	183,290
\$50,000 under \$100,000	1,333	426,138	1,018	238,136	5,542	4,460	1,445	187,475	1,345	378,104	1,132	176,527	5,144	4,651	175,241
\$100,000 under \$1,000,000	116	22,181	116	22,181	5	4	58	64,478	147	91,518	44	7,381	187	160	51,451
\$1,000,000 or more	58	114,676	49	7,333	207	175	58	64,478	147	91,518	44	7,381	187	160	51,451
All returns, summary	1,141,516	2,482,502	894,233	2,259,882	1,706,475	1,560,585	330,238	47,320	175,540	354,725	132,683	596,922	477,204	16,175	27,846
Under \$5,000	865,394	6,599,899	792,895	5,607,310	2,082,760	2,093,557	760,001	456,389	329,641	2,466,046	282,121	2,104,324	1,117,263	25,672	87,146
\$5,000 under \$10,000	1,204,444	10,812,012	1,068,570	9,332,297	3,322,772	3,164,633	1,046,915	1,456,185	537,515	5,336,256	521,536	4,816,709	2,027,619	529,337	1,032,863
\$10,000 under \$20,000	656,225	11,020,332	623,171	10,586,022	2,221,528	2,184,301	652,938	1,379,351	537,515	9,966,256	829,782	8,796,709	3,982,624	662,407	1,804,913
\$20,000 or more	721,020	18,213,772	675,137	18,213,772	2,569,400	2,517,651	716,677	4,321,687	666,864	20,008,961	829,782	17,040,098	2,472,302	2,432,924	3,884,913
Oklahoma	1,027,724	115,446,800	884,282	9,474,445	2,880,398	2,524,127	762,139	1,532,143	611,148	9,239,394	516,585	7,242,953	2,110,766	1,998,505	487,732
Under \$2,000	119,760	19,087	88,590	123,304	105,419	175,260	428	1,907	23,266	-40,314	7,083	63,576	71,863	178	311
Under \$4,000	269,544	282,525	237,765	282,525	405,165	395,165	428	1,907	23,266	-40,314	7,083	63,576	71,863	178	311
\$4,000 under \$6,000	137,774	882,579	116,101	520,854	269,544	242,099	98,911	27,703	39,796	288,322	43,926	245,690	236,434	39,796	2,262
\$6,000 under \$8,000	108,570	704,901	93,227	317,663	98,265	45,728	61,445	43,926	35,763	350,763	245,690	236,434	39,796	39,796	1,140
\$8,000 under \$10,000	108,570	704,901	93,227	317,663	98,265	45,728	61,445	43,926	35,763	350,763	245,690	236,434	39,796	39,796	1,140
\$10,000 under \$12,000	70,119	773,722	61,816	653,265	205,868	198,231	69,142	61,816	57,590	475,322	398,466	163,371	173,628	48,028	23,889
\$12,000 under \$14,000	70,119	773,722	61,816	653,265	205,868	198,231	69,142	61,816	57,590	475,322	398,466	163,371	173,628	48,028	23,889
\$14,000 under \$16,000	56,731	853,365	53,221	789,417	175,245	166,208	75,109	85,258	55,919	482,729	605,225	212,289	198,692	56,699	61,731
\$16,000 under \$18,000	56,731	853,365	53,221	789,417	175,245	166,208	75,109	85,258	55,919	482,729	605,225	212,289	198,692	56,699	61,731
\$18,000 under \$20,000	51,428	872,437	48,168	804,019	166,072	152,674	43,416	42,441	47,554	814,119	44,694	755,006	171,857	145,146	45,153
\$20,000 under \$25,000	42,340	1,030,125	39,132	955,072	135,072	125,072	39,132	135,072	42,340	1,030,125	39,132	955,072	135,072	42,340	95,885
\$25,000 under \$30,000	42,340	1,030,125	39,132	955,072	135,072	125,072	39,132	135,072	42,340	1,030,125	39,132	955,072	135,072	42,340	95,885
\$30,000 under \$40,000	34,417	938,131	29,525	727,595	117,254	112,620	33,793	146,319	32,697	895,321	28,652	714,011	114,667	32,723	107,861
\$40,000 under \$50,000	21,991	1,176,560	27,546	693,868	109,651	108,173	31,553	211,897	30,162	1,133,373	26,297	1,019,437	107,266	30,162	198,165
\$50,000 under \$100,000	9,382	642,869	7,405	337,415	34,271	31,109	9,372	138,025	8,364	577,184	6,735	210,650	32,546	29,794	167,187
\$100,000 under \$200,000	2,265	233,295	1,961	146,496	6,035	6,109	2,265	10,921	2,017	282,555	1,558	140,504	8,126	2,017	91,148
\$200,000 under \$500,000	58	10,585	49	10,775	1,235	1,201	68	1,201	62	40,341	48	10,985	1,126	48	53,022
\$500,000 under \$1,000,000	21	44,135	21	4,440	91	77	28	25,717	22	33,197	48	4,384	81	71	18,172
\$1,000,000 or more	28	4,425,105	21	4,440	91	77	28	25,717	22	33,197	48	4,384	81	71	18,172
All returns, summary	313,121	668,927	254,387	1,881,647	571,380	515,263	91,125	13,274	95,988	196,699	63,204	241,617	283,965	255,780	1,076
Under \$5,000	172,995	2,139,676	148,105	1,785,683	523,138	497,354	170,749	205,730	128,751	1,606,987	114,467	1,389,688	455,328	97,537	38,891
\$5,000 under \$10,000	125,716	2,174,386	117,978	1,992,135	123,078	116,259	33,351	123,078	116,259	2,023,487	109,245	1,857,941	398,673	113,340	218,219
\$10,000 under \$20,000	14,828	4,665,510	12,671	3,747,861	481,076	464,649	140,704	244,052	136,695	2,923,487	234,994	2,345,994	463,442	455,456	882,210

Footnotes at end of table.





All figures are estimates based on samples—money amounts are in thousands of dollars

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All figures are estimates based on samples—money amounts are in thousands of dollars]

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Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax					
	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages (gross)	Total number of exemptions or business	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages (gross)	Total number of exemptions or business	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Vermont</b>																
<b>Total</b>	188,862	1,895,462	182,264	1,925,900	464,734	441,210	130,700	213,126	94,773	1,424,629	80,895	1,142,428	348,691	331,961	77,940	168,302
Under \$2,000	28,476	21,937	20,457	22,888	38,547	37,609	1,691	1,42	3,526	2,317	2,317	2,317	10,645	10,089	—	—
\$2,000 under \$4,000	39,646	89,337	26,075	74,282	66,363	66,363	13,429	4,195	8,490	10,359	10,359	10,359	20,570	17,854	1,712	272
\$4,000 under \$6,000	18,154	129,185	16,295	107,121	38,404	35,809	18,219	9,478	5,705	27,700	22,962	22,962	22,962	21,813	3,435	893
\$6,000 under \$10,000	15,922	142,018	14,933	121,450	40,445	38,977	15,042	11,353	12,591	138,429	122,024	122,024	122,024	114,168	10,784	10,784
\$10,000 under \$12,000	17,406	182,369	16,748	167,448	30,885	29,725	17,423	11,725	12,591	138,429	122,024	122,024	122,024	114,168	10,784	10,784
\$12,000 under \$14,000	11,485	148,332	10,751	127,666	38,425	35,197	13,921	13,921	9,327	120,398	9,699	104,719	32,928	31,962	9,759	10,720
\$14,000 under \$16,000	7,299	129,921	6,848	108,403	25,483	25,008	7,298	13,546	8,744	114,673	6,204	101,188	25,928	25,446	6,743	11,848
\$16,000 under \$20,000	7,669	147,951	7,383	130,218	29,193	28,306	7,669	16,678	7,536	141,353	7,161	126,066	25,749	25,664	7,536	15,720
\$20,000 under \$25,000	1,754	129,743	1,658	104,261	19,985	19,305	38,844	19,305	9,690	217,463	8,662	186,034	37,239	36,043	9,690	20,005
\$25,000 under \$30,000	4,754	129,743	4,168	104,261	19,985	19,305	4,754	19,305	4,417	120,435	4,098	103,461	18,342	17,886	4,417	17,907
\$30,000 under \$50,000	5,273	183,724	4,433	118,408	20,445	20,249	5,273	32,248	5,073	173,453	4,234	116,655	19,649	19,592	5,073	31,218
\$50,000 under \$100,000	1,142	17,782	1,031	15,828	5,201	4,689	15,707	1,154	1,154	74,517	4,689	11,554	4,672	4,672	1,154	17,624
\$100,000 under \$200,000	30	2,121	4	2,121	4	4	1,082	1,082	4	74,517	4,689	11,554	4,672	4,672	1,154	17,624
\$200,000 under \$500,000	30	2,121	4	2,121	4	4	1,082	1,082	4	74,517	4,689	11,554	4,672	4,672	1,154	17,624
\$500,000 or more	4	2,121	4	2,121	4	4	1,082	1,082	4	74,517	4,689	11,554	4,672	4,672	1,154	17,624
<b>All returns, summary</b>																
Under \$5,000	69,669	198,779	55,773	132,168	105,084	97,575	18,165	2,709	11,946	27,271	6,598	19,563	35,925	31,870	1,401	15
\$5,000 under \$10,000	43,520	322,334	38,044	270,615	96,560	85,835	33,698	2,960	21,024	10,024	25,113	20,756	96,155	89,859	6,296	5,000
\$10,000 under \$20,000	19,328	336,077	17,901	295,251	72,001	70,189	19,327	38,448	18,109	328,298	25,113	20,756	70,340	68,643	1,706	17,224
\$20,000 or more	21,903	657,108	18,524	496,178	83,761	81,037	21,834	11,828	20,176	613,054	17,872	279,535	70,340	68,643	1,706	33,119
<b>Virginia</b>																
<b>Total</b>	1,979,844	25,206,313	1,891,207	21,891,520	4,917,512	4,769,179	1,538,526	3,384,149	1,025,296	18,915,563	945,596	18,124,717	3,559,515	3,451,062	919,055	2,845,861
Under \$2,000	251,544	191,334	224,109	265,485	330,946	327,243	11,312	1,895	22,272	27,271	7,664	14,126	61,357	60,777	1,227	148
\$2,000 under \$4,000	329,824	1,181,135	292,900	1,050,644	469,534	429,686	169,789	52,260	55,538	280,644	46,833	231,055	183,493	165,548	19,947	2,922
\$4,000 under \$6,000	186,022	1,295,508	176,114	1,148,537	400,096	396,565	162,256	84,788	84,788	69,937	59,731	396,057	206,261	201,439	52,969	16,714
\$6,000 under \$10,000	145,562	1,456,028	130,226	1,279,316	385,112	351,022	141,359	148,892	77,176	640,059	71,525	739,665	266,091	254,922	77,148	64,438
\$10,000 under \$12,000	141,917	1,546,621	130,226	1,379,316	365,112	351,022	141,359	148,892	77,176	640,059	71,525	739,665	266,091	254,922	77,148	64,438
\$12,000 under \$14,000	138,446	1,778,398	130,169	1,634,986	360,066	350,066	135,017	188,918	88,025	1,198,432	86,986	1,098,862	390,537	387,426	87,117	104,345
\$14,000 under \$16,000	117,530	1,763,590	113,963	1,622,228	338,557	327,900	115,516	198,300	87,965	1,317,442	84,116	1,232,871	291,389	281,960	86,671	131,317
\$16,000 under \$20,000	82,698	1,515,710	82,698	1,321,515	297,416	281,470	68,452	222,861	74,669	1,409,730	71,624	1,320,248	271,281	266,450	71,624	111,758
\$20,000 under \$25,000	68,667	1,464,423	68,667	1,279,316	385,112	351,022	141,359	148,892	77,176	640,059	71,525	739,665	266,091	254,922	77,148	64,438
\$25,000 under \$50,000	74,138	2,003,386	68,551	1,823,766	260,690	254,302	74,138	283,725	68,413	1,849,921	64,657	1,557,219	250,881	245,971	64,657	20,834
\$50,000 under \$100,000	118,925	1,339,812	115,250	1,237,345	440,181	423,867	118,974	79,786	110,471	4,044,391	107,098	3,420,034	422,487	416,173	110,322	715,967
\$100,000 under \$200,000	27,093	4,000,386	17,620	3,620,692	81,765	78,367	22,093	359,127	2,891	1,357,163	2,261	628,935	60,455	57,679	21,405	348,324
\$200,000 under \$500,000	3,278	422,737	2,819	366,460	12,965	12,543	3,282	148,551	2,891	394,995	1,544	199,297	12,965	11,925	2,975	133,555
\$500,000 or more	64	12,965	64	12,965	2,975	2,819	64	22,406	64	35,327	14	2,584	186	166	47	17,142
<b>All returns, summary</b>																
Under \$5,000	533,177	1,554,082	482,320	1,468,731	822,753	793,778	149,695	25,160	66,534	78,385	48,463	165,712	225,707	206,362	15,799	535
\$5,000 under \$10,000	238,165	1,181,542	217,620	1,034,612	368,464	338,496	129,645	16,975	169,549	1,050,892	103,245	1,050,892	390,537	389,456	97,077	103,245
\$10,000 under \$20,000	124,373	1,317,574	124,373	1,148,537	385,112	351,022	141,359	148,892	77,176	640,059	71,525	739,665	266,091	254,922	77,148	64,438
\$20,000 or more	243,107	4,000,449	243,107	3,620,692	81,765	78,367	22,093	359,127	2,891	1,357,163	2,261	628,935	60,455	57,679	21,405	348,324

Footnotes at end of table





Table 5.—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars.

Size of adjusted gross income		All returns					Joint returns of husbands and wives								
		Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of returns	Total income tax	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of returns	Total income tax	Adjusted gross income less deficit	Salaries and wages (gross)	Total number of exemptions	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin															
Total	1,620,081	21,744,231	1,605,845	18,012,152	4,326,776	1,343,491	2,737,609	968,916	18,944,973	877,501	13,981,684	3,999,894	3,410,222	855,560	2,108,721
Under \$2,000	296,270	170,930	210,962	443,750	378,724	349,268	7675	32,559	-48,898	21,190	39,507	118,984	108,474	74	742
\$2,000 under \$4,000	213,155	618,077	601,890	247,250	278,724	287,648	86,112	8,588	33,321	20,530	41,143	117,222	84,490	74	1,567
\$4,000 under \$6,000	186,188	835,068	130,953	588,557	299,973	299,973	105,405	33,328	59,214	29,577	52,745	118,510	84,490	18,555	15,347
\$6,000 under \$8,000	158,000	1,000,000	158,000	842,000	442,000	442,000	110,241	33,328	59,214	29,577	52,745	118,510	84,490	18,555	15,347
\$8,000 under \$10,000	115,088	1,039,784	81,622	958,162	261,814	224,256	110,241	33,328	59,214	29,577	52,745	118,510	84,490	18,555	15,347
\$10,000 under \$12,000	118,247	1,126,057	107,520	1,018,537	279,566	279,566	126,482	33,328	59,214	29,577	52,745	118,510	84,490	18,555	15,347
\$12,000 under \$14,000	137,736	1,704,916	128,932	1,575,984	393,025	353,952	153,952	115,952	130,933	100,721	1,090,200	340,087	338,707	62,138	52,382
\$14,000 under \$16,000	131,446	1,965,507	125,312	1,840,195	390,794	328,783	128,783	99,913	147,072	94,024	1,332,286	356,507	324,489	85,250	117,564
\$16,000 under \$18,000	183,555	1,838,337	191,027	1,647,310	422,272	371,238	95,114	215,368	1,662,487	85,176	1,560,307	324,986	321,400	87,853	191,137
\$18,000 under \$20,000	171,409	3,808,546	165,964	3,642,582	621,711	616,822	168,449	497,179	1,603,973	330,343	1,273,630	601,778	599,468	158,186	460,411
\$20,000 under \$25,000	204,663	7,199,372	291,842	6,907,530	283,471	283,471	75,586	303,991	71,958	68,099	1,672,210	282,756	282,756	71,958	282,756
\$25,000 under \$30,000	49,863	1,652,678	43,209	1,609,469	184,629	176,875	13,754	32,973	48,658	41,551	1,802,522	181,449	173,420	46,820	250,941
\$30,000 under \$100,000	15,804	1,025,075	13,889	1,011,186	62,318	62,318	13,754	15,804	15,804	15,804	1,802,522	181,449	173,420	46,820	250,941
\$100,000 under \$500,000	4,482	34,705	4,482	30,223	1,778	1,778	446	446	446	446	37,571	1,706	1,706	446	446
\$500,000 under \$1,000,000	10	13,384	9	12,395	115	115	10	11,965	13,384	13,384	6,792	115	115	115	115
\$1,000,000 or more	1	6,785	3	6,782	35	35	10	5,247	6,785	6,785	6,785	115	115	115	115
All returns, summary	505,455	1,179,456	468,611	710,845	257,146	143,740	29,616	87,894	152,327	59,433	137,444	314,012	256,764	13,046	7603
Under \$5,000	346,925	2,233,596	207,113	2,026,483	650,590	307,020	162,097	155,107	1,283,839	133,666	659,515	535,831	447,351	116,341	330,787
\$5,000 under \$10,000	329,440	4,152,700	306,176	3,846,524	884,878	320,772	423,290	210,282	2,882,786	262,022	2,289,764	867,617	727,221	210,452	235,553
\$10,000 under \$15,000	283,445	4,461,944	267,540	4,194,404	1,015,743	373,463	500,158	258,188	3,826,613	283,310	2,728,477	1,143,598	926,222	266,222	318,477
\$15,000 or more	316,265	9,566,293	297,956	7,144,935	1,777,650	513,465	1,690,158	894,168	8,826,613	682,613	5,128,477	2,143,598	1,628,613	486,222	584,477
Wyoming															
Total	187,389	2,417,546	148,160	1,719,818	440,217	124,847	305,532	97,291	1,682,264	85,294	1,323,970	351,626	339,245	81,891	237,340
Under \$2,000	93,779	451,112	20,304	27,016	31,295	14,376	151	378	1,469	7,155	9,877	9,843	12	139	139
\$2,000 under \$4,000	12,046	35,174	10,783	30,628	18,932	4,976	178	1,877	6,027	1,047	2,828	6,444	4,424	12	12
\$4,000 under \$6,000	16,569	78,185	14,186	65,239	40,037	8,594	2,660	8,643	32,947	5,604	24,331	29,890	19,942	4,986	14,570
\$6,000 under \$8,000	15,699	148,848	14,186	134,662	40,037	14,879	1,729	8,107	73,861	7,566	66,146	31,574	30,452	7,317	3,864
\$8,000 under \$10,000	11,138	122,829	10,056	120,042	30,056	10,566	10,824	7,131	117,619	6,642	84,755	23,834	23,119	6,759	5,492
\$10,000 under \$14,000	12,864	162,738	11,717	144,023	36,190	26,662	16,305	8,572	185,506	30,265	50,800	30,265	28,609	8,066	9,157
\$14,000 under \$16,000	9,033	135,860	8,261	127,599	26,015	25,429	9,096	8,222	183,339	5,555	88,468	21,813	21,960	6,115	9,346
\$16,000 under \$18,000	10,076	187,161	10,161	176,999	34,585	34,585	12,712	9,391	178,196	5,291	170,609	32,499	32,499	9,391	10,769
\$18,000 under \$20,000	22,611	359,624	15,514	344,997	54,198	48,712	14,841	14,841	324,078	14,648	278,767	52,325	52,326	14,841	20,759
\$20,000 under \$25,000	16,513	356,624	15,514	344,997	54,198	48,712	14,841	14,841	324,078	14,648	278,767	52,325	52,326	14,841	20,759
\$25,000 under \$30,000	9,520	246,433	8,601	221,482	32,246	31,850	9,244	38,359	8,912	239,178	8,332	214,915	31,841	31,443	36,261
\$30,000 under \$50,000	5,555	209,567	4,304	122,691	18,745	18,722	4,446	4,446	4,727	17,682	92,324	17,682	17,224	4,715	33,516
\$50,000 under \$100,000	1,751	115,453	1,132	41,482	6,489	6,119	1,786	3,005	102,383	1,039	101,344	1,151	1,079	1,151	1,569
\$100,000 under \$500,000	8	5,605	4	4,863	224	209	70	2,552	5,605	4	4,863	224	209	70	2,552
\$500,000 under \$1,000,000	1	6,785	3	6,782	35	35	10	5,247	6,785	3	6,782	35	35	10	5,247
\$1,000,000 or more	1	6,785	3	6,782	35	35	10	5,247	6,785	3	6,782	35	35	10	5,247
All returns, summary	443,965	489,928	388,665	491,265	70,298	64,640	18,929	18,929	4,109	1,039	20,300	28,601	26,534	8	143
Under \$5,000	346,925	2,233,596	207,113	2,026,483	650,590	307,020	162,097	155,107	1,283,839	133,666	659,515	535,831	447,351	116,341	330,787
\$5,000 under \$10,000	28,286	272,173	20,733	225,265	93,112	78,237	18,242	18,605	141,075	15,479	116,322	69,673	64,606	18,235	5,386
\$10,000 under \$15,000	29,324	333,973	26,053	310,543	79,979	77,029	27,727	18,975	27,377	17,338	205,321	65,553	63,110	18,235	43,976
\$15,000 under \$20,000	23,519	454,513	22,127	432,386	64,543	61,588	23,620	34,620	191,735	23,620	168,115	55,553	53,044	23,620	30,404
\$20,000 or more	23,519	1,939,551	23,620	1,939,551	113,868	113,868	33,312	30,496	811,569	27,948	639,206	105,143	105,143	30,496	171,796
All figures are estimates based on tax returns—money amounts are in thousands of dollars.															

Estimates at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns				Joint returns of husbands and wives				Total			
	Adjusted gross income less nonexempt deficit		Salaries and wages (gross)		Total income tax		Number of exemptions other than age or blindness		Adjusted gross income less nonexempt deficit		Salaries and wages (gross)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AP/DPO:												
Total	296,519	2,444,614	295,271	2,446,300	658,212	658,182	245,028	225,046	141,162	1,517,245	141,182	1,538,206
Under \$2,000	11,445	116,631	11,445	116,631	17,143	17,143	—	—	—	—	—	—
\$2,000 under \$4,000	32,336	323,336	32,336	323,336	44,724	44,724	11,444	11,444	—	—	—	—
\$4,000 under \$6,000	102,572	924,532	102,572	924,532	150,328	150,328	32,863	32,863	—	—	—	—
\$6,000 under \$8,000	29,843	269,586	29,843	269,586	39,645	39,645	29,843	29,843	—	—	—	—
\$8,000 under \$10,000	22,552	244,557	22,552	244,557	29,843	29,843	17,256	17,256	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	84,757	84,757	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	23,120	23,120	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	30,771	30,771	11,782	11,782	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	16,804	16,804	5,536	5,536	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	25,673	25,673	7,103	7,103	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	15,872	15,872	—	—	—	—	—	—
\$25,000 under \$50,000	—	—	—	—	16,311	16,311	3,366	3,366	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	15,551	15,551	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	770	770	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary	66,261	519,454	66,261	520,019	137,097	137,097	45,031	45,031	25,975	331,132	25,975	334,132
\$5,000 under \$10,000	33,636	306,536	33,636	306,536	50,141	50,141	10,216	10,216	—	—	—	—
\$10,000 under \$15,000	40,596	482,953	40,596	482,953	135,321	135,321	45,038	45,038	—	—	—	—
\$15,000 under \$20,000	14,708	141,690	14,708	141,690	28,105	28,105	12,718	12,718	—	—	—	—
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	38,594	389,403	38,196	351,664	141,366	141,366	21,450	19,120	29,758	334,139	21,543	296,537
Under \$2,000	4,402	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary	13,810	134,223	13,810	134,223	25,523	25,523	7,222	6,563	11,070	116,577	11,070	116,577
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives						
	Salaries and wages (gross)		Number of exemptions	Total income tax		Number of returns	Adjusted gross income less: state income tax		Number of returns	Salaries and wages (gross)		Total number of exemptions	Number of returns more than one spouse or business	Total income tax			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
U.S. citizens abroad*																	
Total	174,009	2,232,215	122,612	1,795,259	457,499	438,249	80,104	246,547	96,678	1,790,172	85,264	1,543,398	342,058	328,594	54,450	189,885	
Under \$2,000	17,641	5,365	15,249	15,144	78,349	78,349	15	11	10,149	—4,735	16,020	14,650	38,324	38,323	—	—	
\$2,000 under \$4,000	17,549	46,378	17,249	59,232	35,423	35,423	4,773	781	10,149	—4,735	16,020	14,650	38,324	38,323	—	—	
\$4,000 under \$6,000	21,430	109,343	12,207	124,611	48,559	48,559	9,223	1,720	16,238	12,092	19,253	19,253	27,388	27,388	19,253	19,253	
\$6,000 under \$8,000	22,514	170,036	19,698	189,812	61,815	61,815	13,665	7,280	13,184	12,092	19,253	19,253	27,388	27,388	19,253	19,253	
\$8,000 under \$10,000	22,514	170,036	19,698	189,812	61,815	61,815	13,665	7,280	13,184	12,092	19,253	19,253	27,388	27,388	19,253	19,253	
\$10,000 under \$12,000	5,766	62,259	7,773	69,805	11,710	11,710	4,517	5,585	7,773	6,800	7,773	7,773	9,805	9,805	7,773	7,773	
\$12,000 under \$14,000	4,295	56,121	4,074	46,515	11,307	10,959	4,295	3,274	4,074	53,374	4,074	46,515	10,644	9,386	4,074	2,949	
\$14,000 under \$16,000	5,672	83,004	5,251	65,680	15,884	15,884	5,472	6,949	5,451	79,709	5,251	65,680	15,442	15,442	5,251	4,637	
\$16,000 under \$18,000	4,432	73,524	4,432	67,981	17,728	17,728	4,432	12,580	4,432	79,709	4,432	73,524	15,442	15,442	4,432	3,870	
\$18,000 under \$20,000	10,049	227,657	10,049	229,830	32,922	32,922	7,055	25,080	7,453	169,791	7,453	179,168	27,730	27,730	7,453	12,368	
\$20,000 under \$25,000	7,287	205,227	5,392	139,484	30,449	30,550	7,098	20,731	5,790	161,692	5,392	139,484	25,558	25,558	5,790	24,503	
\$25,000 under \$30,000	12,443	410,718	12,443	423,004	48,121	48,121	9,423	40,804	12,678	472,014	12,443	410,718	48,121	48,121	12,443	40,804	
\$30,000 under \$40,000	5,457	354,116	5,325	312,524	21,988	21,988	4,883	51,667	5,182	338,025	5,050	295,860	21,448	21,448	4,883	46,774	
\$40,000 under \$50,000	1,122	105,690	1,122	104,323	4,523	4,523	1,116	9,231	1,09	29,735	893	28,642	3,272	3,272	1,116	10,522	
\$50,000 under \$100,000	16	10,690	14	3,708	47	43	14	3,216	13	8,492	31	3,281	37	37	31	2,893	
\$100,000 under \$1,000,000	10	25,470	8	2,195	36	34	10	13,563	7	16,517	7	2,168	25	23	7	7,617	
All returns, Summary																	
Under \$5,000	68,392	55,990	39,749	105,125	129,452	129,452	8,032	2,807	22,356	41,416	115,249	128,105	77,037	71,699	115,249	4,834	
\$5,000 under \$10,000	35,990	39,749	126,729	177,864	104,641	104,641	28,089	14,300	25,229	172,749	21,276	128,949	82,120	76,152	21,276	13,407	
\$10,000 under \$15,000	15,135	182,121	9,700	116,181	36,660	36,660	13,866	15,475	9,700	132,580	9,700	116,181	26,526	25,278	9,700	10,177	
\$15,000 under \$20,000	9,661	169,027	9,461	157,093	31,198	31,198	10,461	18,075	9,461	169,027	9,461	157,093	26,526	25,278	9,461	10,177	
\$20,000 or more	36,714	1,471,391	36,279	1,223,091	136,975	136,964	29,858	136,975	32,747	1,471,391	31,263	1,471,391	127,158	126,881	31,263	16,693	

\*Returns filed by U.S. citizens abroad with the gross income of the year of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Returns filed from Army Post Office and Field Post Office addresses.

\*Returns filed from Panama Canal Zone, Virgin Islands, and Alaska.

# Explanation of Classifications and Terms

## CLASSIFICATIONS

### Marital Status

The five marital status classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of households,
- (4) Returns of surviving spouses, and
- (5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under separate heading.

### Residences

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the tax statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign residences are classified under "U.S. citizens abroad." Data from surviving returns filed by bona fide residents of Puerto Rico, included in section 5, State returns, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington, or their Army Post Office (APO) or Fleet Post Office (FPO) was located.

### Returns with Standard Deduction or Itemized Deductions

This classification of returns is basically determined by the

presence or absence of nonbusiness itemized deductions.

For classification purposes of this report, returns with itemized deductions were only those which had positive adjusted gross income from which the taxpayer subtracted itemized nonbusiness deductions in computing taxable income. Returns with itemized deductions which showed no adjusted gross income or an adjusted gross deficit were excluded from this classification because there was nothing from which to subtract the deductions. A relatively few returns which showed no deductions were classified as itemized deduction returns; this occurred because married persons filing separate returns were each required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other spouse to claim none. It was, therefore, assumed for the statistics that returns of married persons filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns generally were those with positive adjusted gross income and with no itemized deductions. (Returns with no adjusted gross income or an adjusted gross deficit were excluded from the standard deduction return classification for the same reason they were excluded from the itemized deduction returns classification.) There were some returns showing no deductions which were classified as standard deduction returns. These were returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the \$2,400 maximum amount) in the event there were no itemized deductions. It was, therefore, assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income" in this section.)

### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on

the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class.

### Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are based are described below under "Terms." Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

### Tax Rates

The tax rates, graduated from 14 to 70 percent, were grouped by marital status and size of taxable income into four sets or schedules of rates for individual income tax returns. These four sets of rates were for:

- (1) Joint returns and returns of surviving spouses,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of households, and
- (4) Returns of single persons not heads of households or surviving spouses.

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables." For Tax Year 1976, taxpayers with taxable income of \$20,000 or less, whether they used the standard deduction or itemized their personal expenses, used the tax tables to determine their tax. (In previous years, the tax tables were based on adjusted gross income and their use was limited to taxpayers claiming the standard deduction.) The tax rate schedules were used by those taxpayers whose taxable income exceeded \$20,000. Reproductions of the tax rate schedules and tax tables can be found in section 8, 1976 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3, Tax Computation and Tax Rates. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 3.13 through 3.17. In table 3.12, the highest or marginal rate applicable is used to group returns. (See also the illustrations and text in section 3, Tax Computation and Tax Rates.)

#### Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or other taxes; however, these taxes were disregarded for purposes of this classification since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income. For purposes of this report, the earned income credit in effect for 1976 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income Tax After Credits.")

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns

were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.) Generally, amended return data were also excluded from the statistics and had no effect on this classification. However, for this report, some amended return data were used for returns showing income earned abroad, which resulted in some of these returns becoming nontaxable. The amended returns were used in order to present more accurate statistics inasmuch as provisions enacted for Tax Year 1976 by the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. See section 1, Returns Filed and Sources of Income, for a description of these tax law changes and their effect on the statistics.

#### Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

#### Type of Tax Computation

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) Alternative tax, computed on Schedule D, Capital Gains and Losses;
- (3) Income averaging, computed on Schedule G, Income Averaging;
- (4) Maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and
- (5) Maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the "additional tax for tax preferences" (computed on

Form 4625, Computation of Minimum Tax) and the "tax from special income averaging" on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxable/nontaxable status of a return for the statistics, they were both computed on income which was excluded from adjusted gross income and, therefore, from income subject to tax. Table 3A presents data for each type of tax computation mentioned above.

All of these tax computation methods are described below in the Explanation of Terms and in section 3, Tax Computation and Tax Rates.

#### TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

#### Additional Tax for Tax Preferences

First introduced for 1970 by the Tax Reform Act of 1969, the additional tax for tax preferences ("minimum tax") was intended to make possible the taxation, to some extent, of selected income and deduction items afforded special tax treatment, described by law as "tax preferences" (see "Tax Preferences" below). Various deductions and adjustments could be made which reduced the effective tax on preferences, however.

The Tax Reform Act of 1976 contained provisions which increased the effective tax on tax preferences by:

- (1) increasing the tax rate from 10 to 15 percent;
- (2) reducing the tax preferences initially excluded from taxation from \$30,000 (\$15,000 for married persons filing separately) plus the regular income tax for the year to the larger of \$10,000 (\$5,000 for married persons filing separately) or one-half of the regular income tax for the year;
- (3) adding two new tax preference items, specifically, "intangible drilling costs" and the "itemized deductions tax preference;" and
- (4) expanding the definition of an existing preference, "accelerated depreciation on personal property subject to a net lease," to cover all leased personal property.

See section 3, Tax Computation and Tax Rates, for a more complete

computation of the tax and the law changes affecting it.

#### Adjusted Gross Income

This amount was the result of deducting gross income from all sources subject to tax by adjustments such as the following:

- (1) ordinary and necessary expenses of operating a trade or business;
  - (2) employee business expenses;
  - (3) deductions attributable to rents and royalties;
  - (4) expenses of outside persons attributable to earning a salary, commission, or other compensation;
  - (5) depreciation and depletion deductions allowed life tenants and income beneficiaries of property held in trust;
  - (6) exclusion of allowable sick pay if the sick pay is included in gross salary;
  - (7) deductible losses from sales of capital assets and other property;
  - (8) deductible half of the excess of net long-term capital gain over net short-term capital loss;
  - (9) excludable portion of qualified dividends (up to \$100 per taxpayer);
  - (10) business "net operating loss" deduction (because tax from amended returns were not due, only amounts carried over from prior years are reflected in the statistics; carrybacks from future years are not);
  - (11) contributions to a retirement fund, either a "Keogh plan" established by self-employed persons or an individual retirement account (IRA) established by employees or self-employed persons;
  - (12) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan when such amounts were taxed separately from other sources of income;
  - (13) deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.
- A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

#### Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Investment Interest."

#### Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences."

#### Adjustments

See "Statutory Adjustments."

#### Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and a deduction to the person paying them) if the payments were:

- (1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship;
- (3) paid after the decree and on a periodic basis.

#### Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only 50 percent of the resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above \$25,000 (or above \$12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain (reduced by the net short-term capital loss) in excess of \$25,000 (or in excess of \$12,500 for separate returns).

On certain prior-year and noncalendar year returns included in the statistics, additional amounts of capital gain may have

been taxable at the 50 percent rate. This occurred when the taxpayer had long-term gains from certain binding contracts, distributions and installment sales agreed to on or before October 9, 1969.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that taxable income had to exceed \$26,000 for married taxpayers filing separately, \$38,000 for single persons and heads of households, and \$52,000 for married persons filing jointly.

Taxpayers with large amounts of taxable income which included both earned income (salaries, wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

#### Balance Due After Remittance

This amount was the difference between "tax due at time of filing" and the remittance tendered by the taxpayer with the return.

#### Business or Profession Net Profit or Net Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of "net operating losses" from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.



Information on business receipts and expenditures can be found in Statistics of Income--Business Income Tax Returns.

### Capital Assets

See "Sales of Capital Assets."

### Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 29b, page 2 of Form 1040. See also "Sales of Capital Assets."

### Capital Gains and Losses

See "Sales of Capital Assets."

### Capital Gains Offset

See "Maximum Tax on Earned Income."

### Capital Loss Carryover

See "Sales of Capital Assets."

### Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions Not Included in Adjusted Gross Income."

### Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was also tabulated as part of "Total miscellaneous deductions."

### Child Care Credit

This was a credit to reduce income tax, introduced for Tax Year 1976, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for baby-sitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the three following amounts:

(1) total qualifying expenses, as described above;

(2) the amount of income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit;

(3) \$2,000 (\$4,000 if the expenses incurred were for the care of two or more qualifying dependents).

The child care credit replaced the child care deduction, applicable for 1975 and earlier years. The credit was not "refundable" and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, political contributions credit, and credit for the purchase of new principal residence.

### Contributions

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veterans' organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years so that, in addition to contributions made in 1976, the statistics also include amounts carried over from 1971-75, that were within the current year's percentage limitations.

### Credit for Contributions to Candidates for Public Office

See "Political Contributions."

### Credit for the Elderly

For taxpayers under age 65, the computation of this credit against income tax was similar to that for the retirement income credit in effect for 1975 and earlier years. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons and married persons filing joint returns with only one spouse having qualifying pensions, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart from their spouses and filing separate returns (the corresponding limits for 1975 were \$1,524; \$3,048; and \$1,524; respectively). The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (salaries, wages, professional fees, commissions, and other compensation for personal services) in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base and was limited to income tax before credits minus the general tax credit. For a more complete description of this credit see section 4, Taxpayers Age 65 or Over, Credit for the Elderly.



dit for Federal Tax on  
oline, Fuel, and Oil

This was a credit allowed in 1 or in stated amounts by tion 39 of the Internal Revenue e for excise taxes paid on: gasoline used on farms for ming purposes, (2) gasoline d for nonhighway purposes or by al transit systems, (3) ricating oil used for highway purposes, and (4) dified fuels which were either d for certain purposes other n the purpose for which they e sold, or resold during the ble year. These taxes could applied as a credit to reduce income tax liability when the urn was filed or refunded ding the taxable year if the dit for any fuel category or lubricating oil in any of the at three quarters of the year at least \$1,000.

dit on 1977 Tax

This credit was part of the mpayment on 1976 tax which payers specifically requested e credited to their estimated : for 1977.

rent Actuarial Value of  
uities

This represented the ounted amount of annuity ome the taxpayer could expect e realize from an annuity at the e the return was filed. This unt was supplied by the tax-er's employer on Form 1099R, d reported by the taxpayer on e 6 of Form 4972, Special -year Averaging Method, and was d only for the purpose of puting the tax on the ordinary ome portion of a lump-sum tribution from a qualified irement plan.

pendents with Unearned Income

Prior to the enactment of the venue Act of 1971, the standard uction was available to a tax-er regardless of the source of ome. The 1971 Act provided at in the case of certain xpayers who were dependents and o did not itemize their deduc-ions the low-income allowance uld not exceed "earned income" uch as wages, salaries, and (rofessional fees) and that the ercentage standard deduction uld be computed only with erence to that part of the xpayer's adjusted gross income at was attributable to earned ome. The limitation applied if e taxpayer was the dependent of other taxpayer for the year, ether or not he or she was, in

fact, claimed as a dependent by the other taxpayer.

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For a further explanation, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends  
Received

Domestic and foreign dividends received included:

(1) dividends eligible for the dividend exclusion (defined above) consisting of dividends from domestic corporations received, directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, non-taxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income

For the definition of earned income, see the concept in which it is used (e.g., for the definition used to compute the earned income credit, see "Earned Income Credit.")

Earned Income Credit

The Tax Reduction Act of 1975 provided an "earned income credit," available for Tax Year 1975, to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income," comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit.

The maximum credit remained at 10 percent of the first \$4,000 of earned income, or \$400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$4,000. Thus, at the \$8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1976:

- (1) had an adjusted gross income or earned income, whichever was larger, of less than \$8,000,
- (2) maintained a household which was the principal place of abode for the taxpayer and at least one child who was either under 19 years of age or was a student, or was disabled,
- (3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,
- (4) had a taxable year that represented a full 12 months, and
- (5) filed a joint return if married.

The "earned income credit" was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any "accumulation distribution" made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Additional information on estate or trust income can be found for selected years in Statistics of Income—Fiduciary Income Tax Returns.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1976 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1975 tax liability.

Excess Social Security Taxes Withheld

For 1976, if the total social security (FICA) tax withheld was greater than \$895.05 because an

employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1975, the maximum amount was \$824.85.

Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over or blind.

Exemptions were also allowed for qualified dependents, other than taxpayer's children, who had gross income less than \$750 and dependent children (regardless of income) who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than \$750, but filed a return to obtain a refund of tax withheld on wages.

(2) dependent children with gross income of \$750 or more which included unearned income (dividends, interest, capital gains, and the like) and,

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,450 or more, or (b) had gross income of less than \$2,450, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This figure was obtained by adding together "adjusted gross income" and "tax preferences," and then subtracting "investment interest." Each of these terms is explained separately in this

section. (For a further explanation of expanded income, see "High-income Returns, Taxable and Nontaxable" in section 1.)

Farm Net Profit or Net Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and, (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in Statistics of Income—Business Income Tax Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from

emental Report, Statistics of  
se-International Income and  
1, Foreign Tax Credit and  
gn Source Income Reported on  
idual Income Tax Returns.

Taxable Pensions and  
ities

See "Pensions and Annuities."

Taxable Pensions and  
ities Reported on Schedule E

See "Pensions and Annuities."

ral Tax Credit

This credit against income tax available to all taxpayers income tax before credits. qualified the larger of:

- (1) the "personal exemption it," equal to \$35 multiplied the number of exemptions, other those for age and blindness;
- (2) the taxable income credit, 1 to 2 percent of taxable me, but never more than \$180 on returns of married persons ng separately). The amount of credit was further limited to me tax before credits" so it could not result in a nd.

s of Households, Returns of

These returns were filed by arried" persons who furnished half the cost of maintaining usehold for the entire year at least one qualifying tive. Unmarried persons, for oses of this classification,

defined as single persons, ed persons legally separated, ain married individuals living t but not legally separated, persons married to nonresident ms. "Qualifying" relatives,

as children, parents, hers, and sisters, generally to qualify as the taxpayer's ndents and had to actually e with the taxpayer. There e two exceptions to this rule.

nts of the taxpayer had to be ndents, but did not have to e in the same household; while ldrn of the taxpayer did not a to be dependents, but did e to reside in the same house- d as the taxpayer.

A special tax rate schedule provided for heads of house- ds which gave approximately f the benefit of the joint urn schedule.

urn schedule.

urn schedule.

the Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instruction for Schedule G in section 8, 1976 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

For the "special" income averaging computation, see section 3, Tax Computation and Tax Rates.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition below) received while living abroad. For the first 3 years of residence abroad, the taxpayer was allowed to exclude a maximum of \$20,000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to \$25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period (see definition below).

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or

interest. Earned income paid to U.S. citizens by the U.S.

Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States.

Tax-exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly tax-exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents. For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

See section 1, Returns Filed and Sources of Income, for an explanation of the effects on the statistics of the Tax Reduction Act of 1976 and the Tax Reduction and Simplification Act of 1977.

Additional information is available periodically from Supplemental Report, Statistics of  
Income-International Income and  
Taxes, Foreign Tax Credit and  
Foreign Source Income Reported on  
Individual Income Tax Returns.

Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with the alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpayer filing jointly had \$20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was \$3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. Therefore, this latter amount (\$15,360) became the amount tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions from qualified retirement plans (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation regardless of any other income tax paid by the taxpayer. (See also "Type of Tax Computation.")

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following tax credits: credit for the elderly; investment credit; foreign tax credit; work incentive (WIN) credit; political contributions credit; credit for the purchase of new principal residence; child care credit; general tax credit; and, to the extent that it did not result in a negative amount, i.e., a refund, the earned income credit. The portion of the earned income credit which did not result in a negative amount was tabulated as

"earned income credit used to offset income tax before credits." See also "Total Income Tax" and "Total Tax Liability."

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

- (1) the regular tax, including tax from the optional tax tables,
- (2) the alternative tax (from Schedule D),
- (3) the income averaging tax (from Schedule C),
- (4) the maximum tax (from Form 4726).

To income tax before credits, as computed under one of the four methods listed above, certain taxpayers had to add one or more of the following:

- (1) the "special averaging tax," computed by a taxpayer who received a lump-sum distribution from a qualified retirement plan;
- (2) the "multiple recipient special averaging tax," computed by a taxpayer who received a share of a single lump-sum distribution from a qualified retirement plan;
- (3) the tax on accumulation distributions of trusts, computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;
- (4) the tax from recapture of prior-year credit for purchase of new principal residence, computed by a taxpayer who had claimed the "new house credit" for 1975, but then sold the new house within a 36-month period and failed to replace it with another qualifying new house within an 18-month period.

Since it was possible for a taxpayer to have one or more of these four special taxes, even though he or she had no taxable income for the year, the number of returns with income tax before credits in this report is greater than the number of returns with taxable income.

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated withholding rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld reported on Form W-2, income tax withheld from pensions and annuities reported on Form

W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was also included in this amount.

Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, an employee who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement account (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. A taxpayer could start withdrawing funds from this account after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Contributions to the retirement account in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. These taxes are reflected in "total tax liability".

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, or purchased or carry property held for investment), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.



Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Also included were taxable dividends on deposits or withdrawable accounts in mutual funds, banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local government obligation. Such interest was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

This tax credit was based on the percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed in service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent ("qualified investment" as provided for by the Tax Reduction Act of 1975. Before January 22, 1975, the credit was, in general, 6 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or absence of income tax (excluding special taxes), reduced by the foreign tax credit and the credit for the elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carryforward of credit computed under laws in effect prior to 1971.

Investment Interest

This was an amount computed on the basis of the statistics on high-income returns as required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income interest received, dividends, and capital gains, to the extent included in total income). Thus, investment interest as computed did not equal the investment

interest reported on Form 4952, Investment Interest Expense Deduction, which was defined differently.

In computing investment interest, different amounts of investment income were included under the different income concepts used in this report. Therefore, investment interest had to be limited as follows:

(1) When the income concept tabulated was "adjusted gross income less investment interest," the upper limit was computed by adding:

(a) interest received,  
(b) dividends after the exclusion of up to \$100 per taxpayer,

(c) all net short-term capital gains (in the case of taxpayers with short-term gains and long-term losses, the excess of short-term gains over long-term losses), and

(d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of net long-term capital gains in excess of any net short-term capital losses), and by subtracting all the net short-term capital losses and one-half of the net long-term capital losses, limited to \$1,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus tax preferences" were tabulated, the upper limit was computed by adding:

(a) interest received,  
(b) dividends before the exclusion of up to \$100 per taxpayer,

(c) all net short-term capital gains, and

(d) all excess net long-term capital gains, and then subtracting all the net short-term capital losses and one-half of the net long-term capital losses, limited to \$1,000 per tax return.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, and other expenditures for which no specific line or schedule was provided on the return. Such "other" expenditures included educational expenses and certain expenses connected with the taxpayer's employment. See also the explanation of the classification, "Returns with Standard Deduction or with Itemized Deductions."

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Low-income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. The Tax Reform Act of 1976 increased the amount of the low-income allowance for all taxpayers. Thus, for 1976, the low-income allowance was \$1,700 for unmarried persons (including heads of households with dependent children), \$2,100 for married persons filing joint returns and surviving spouses, and \$1,050 for married persons filing separate returns. Previously, the low-income allowance was \$1,600 for unmarried persons (including heads of households with dependent children), \$1,900 for married persons filing joint returns and surviving spouses, and \$950 for married persons filing separate returns.

The primary effect of the increase in the low-income allowance for 1976 was to exempt certain individuals with relatively little income from having to file a Federal income tax return.

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lump-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments made in one tax year to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profit-sharing, or stock bonus plans representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59-1/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from employment, or (4) after a self-employed individual or an owner-employee became disabled.

The entire lump-sum distribution was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total (1) any amount contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's

gross income) and (2) net unrealized appreciation of employer securities. (When sold, the employee paid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income.

The Tax Reform Act of 1976 provided that the recipient of a lump-sum distribution paid after 1975 which included capital gains could elect to treat the entire taxable portion as ordinary income (thereby avoiding the additional tax on tax preferences, or "minimum tax," on long-term capital gains). The ordinary income portion could in turn be taxed one of two ways: it could be included in adjusted gross income and taxed in the same manner as other income; or it could be excluded from adjusted gross income and taxed separately under an elective special 10-year averaging method. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

#### Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$23,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as \$4,380 on the first \$20,000 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is \$3,000 (\$23,000 minus \$20,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax at both the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income

averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

#### Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

#### Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

#### Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was applied instead. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Earned income" was gross income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allowable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions.

The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for

1976 or the average of this amount for 1972-76. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net short-term capital losses.

The part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, as well as "unearned taxable income," a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income, computed as described in the first paragraph, plus the tax on "other taxable income," defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3, Tax Computation and Tax Rates.

#### Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduc-



were the actual amounts paid during the tax year for health insurance of the taxpayer, spouse, dependents, and any other person, except for the fact that he she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Insurance payment, received on account of medical expenses incurred, reduced the cost which would be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost was any excess over \$150 was subject to the 3 percent limitation.

#### Cellaneous Itemized Deductions

Included in the statistics are all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty theft losses.

On the return form, cellaneous deductions included expenses incurred in the collection of income; or for the management, preservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to \$200 (\$200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, when shown as a separate category on the return form, were classified as "total miscellaneous deductions" in the statistics. See "Casualty and Theft Losses."

#### Operating Loss Credit

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

#### Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

#### One-half Excess Long-term Gain

See "Alternative Computation of Tax."

#### Other Income (Net)

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

#### Other Tax Credits

"Other tax credits" included, in general, only those statutory tax credits which were used to offset total income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. In previous years, the "throwback tax credit" was also included; for 1976, it was treated as part of "Other Taxpayments." (See also "Other Taxpayments.")

#### Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits," to the extent that they were in excess of total tax and were refundable, were also tabulated as "other taxpayments."

#### Other Taxable Income

See "Maximum Tax on Earned Income."

#### Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (also defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

#### Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary. Beginning with 1976, the "at risk" limitation was introduced on partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year. Also beginning with 1976, the statistics reflect the more limited deduction for the additional first-year depreciation. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Additional information for partnerships can be found in Statistics of Income--Business Income Tax Returns.

#### Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4858, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to

extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

### Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 32b, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 32a of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover

the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

See also the text in section 1, Returns Filed and Sources of Income for an explanation of the limitation of the data on "nontaxable pensions and annuities."

### Percentage Standard Deduction

See "Standard Deduction."

### Personal Exemption Credit

See "General Tax Credit."

### Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce the tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

### Premature Distributions from an Individual Retirement Account (IRA)

See section 3, Tax Computations and Tax Rates.

### Premature Distributions from a Self-employed Retirement Plan

See section 3, Tax Computations and Tax Rates.

### Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return, if both the taxpayer and spouse so elected) of their 1976 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

### Purchase of New Residence Credit

As a stimulus to new housing, the Tax Reduction Act of 1975 allowed a credit against tax for portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to \$2,000 for all returns except those of married persons filing separately; for the latter, the limit was \$1,000. The credit could be further limited, since it could not exceed the tax for the year reduced by the general tax credit, foreign tax credit, credit for the elderly, investment credit, work incentive (WIN) credit and political contribution credit.

In order to qualify for the credit, the residence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date-of-construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975,

before January 1, 1977. The purchase price" was the adjusted basis. Thus, when the new residence was a replacement residence, the cost of the new residence had to be reduced by the amount not recognized on the sale of the previous residence. Finally, the taxpayer was required to attach to his or her return a certification by the seller that the purchase price paid was the best price at which the new residence was offered for sale after February 28, 1975.

#### und

A refund of tax included all payments not applied by the payer as a credit to the next year's estimated tax. See "Refund of Tax."

#### ular Tax Computation

Typically, the taxpayer, in determining "income tax before credits," first computed taxable income. Depending on marital status, the taxpayer then applied either from one of four tax rate schedules to compute the tax. In certain instances the taxpayer used an equivalent tax table or elected the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

#### Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, utility services, and any other allowable expenses related to the rented property.

#### Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, license rent, legal fees, clerical pay, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trademarks; formulae; and so on. Certain royalties received under a lease agreement on timber, oil, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of separate computation required that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

#### Salaries and Wages (Gross)

Salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount by the sick pay exclusion and certain expenses connected with employment. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

#### Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances, at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent, against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code section 1231. Examples of

such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date determined on the category of property involved. To the extent of such depreciation, the gain was ordinary income. Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business and from involuntary conversions

also included distributive shares received as a partner in a partnership.

**Net short-term gain or loss**--Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current-year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

**Net long-term gain or loss**--Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term, and therefore, eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current-year transactions were combined with:

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from recent years prior to 1976.

**Short-term capital loss carryover**--This carryover represented that portion of any net short-term capital loss incurred, but not deducted, in a previous taxable year. Also, the loss carryover could offset dollar for dollar all current-year short-term capital gains and up to \$1,000 of any other income.

**Long-term capital loss carryover**--This carryover was the unused portion of net long-term loss which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

**Net capital gain**--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net capital gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the

excess net long-term gain over net short-term loss; (b) on returns with only a net long-term gain, 50 percent of the net gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess net short-term gain over net long-term loss.

Net capital gain included capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions directly onto Form 1040, on line 30B. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

**Net capital loss**--In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$1,000 (\$500 for married taxpayers filing separately).

Additional information on sales of capital assets is available periodically from the Supplemental Report, Statistics of Income--Sales of Capital Assets Reported on Individual Income Tax Returns.

#### Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (4) any share of gain or loss

received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (5) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); (6) losses on small business stock if the owners were the original holders (however, such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns; gains were treated as capital gains); and (7) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see also "Sales of Capital Assets" above).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of code sections 1245, 1250, 1251, 1252, 1254, and 617. To the extent that the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss of sales of property other than capital assets was increased.

#### Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating



es, and casualty and theft es were not allowed in coming self-employment earnings. The maximum amount subject to employment tax for 1976 was 300, reduced by any wages on h social security tax had been held by any employer. The mum self-employment tax payable \$1,208.70, based on the 7.9 ent rate in effect for that . For 1975, the rate was the , although the maximum amount arnings subject to the tax was 100 and the maximum tax was 13.90.

#### rate Returns of Husbands and s

Generally, these were returns arried persons, each of whom d a return independent of his er spouse and reported only r her own income, exemptions, tax. Also included were rns of married persons where one spouse had income, but ted to use this classifi- on, and also returns with unity property income divided een husband and wife. If the husband (or wife) filed arate return, the wife's and's) exemption could be ed on that return, but only e other spouse did not file a rn, had no gross income, and not the dependent of another ayer.

#### Pay Exclusion

An employee was allowed to ude up to \$100 per week from ries and wages received under employer-provided wage continua- plan for periods of absence to injury or sickness subject imitations prescribed by law. also the text in Section 1, rns Filed and Sources of e, for an explanation of the tations of the data on the k pay exclusion."

#### le Persons, Returns of

These were returns of (a) rried persons who did not ify as head of household or iving spouse, or (b) certain ied individuals living apart e their spouses who maintained e, independently of the e, that was the home of the idual's child or stepchild ore than 6 but less than 12 hs of the year.

#### Business Corporation Net it or Loss

Net income of a qualified Business Corporation (defined in section 1371 of the a), whether or not distributed,

was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corpor- ate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

#### Information on Small Business Corporations can be found in Statistics of Income--Corporation Income Tax Returns.

#### Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to with- holding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to with- hold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

#### Special Income Averaging Methods

Employees, self-employed indi- viduals, or their beneficiaries, who received lump-sum distri- butions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer

contributions made before 1974 could be given long-term capital gain or ordinary income treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps:

- (1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distri- bution between capital gain and ordinary income and then subtracting certain allowances and exclusions;
- (2) using the tax rate schedule for single persons, the taxpayer computed a tax on one- tenth of the amount in step (1) and multiplied that result by 10; and
- (3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

However, those taxpayers who had received lump-sum distributions in 1974 or 1975, as well as in 1976, used the combined prior-year and current-year taxable portions in step (1) above, and then sub- tracted the tax they had previously paid on the prior distribution to determine the tax due for 1976.

This, then, represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Special Tax Computations

See "Income Tax Before Credits."

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1976, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than \$2,400 or less than \$1,700. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at \$1,400 and \$1,050. For married persons filing jointly, as well as certain surviving spouses, the limits were \$2,800 and \$2,100. These limits for joint and surviving spouse returns were \$200 higher than those in effect for 1975; for all other returns, the limits were \$100 higher.

State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; and payments to an individual retirement account (IRA).

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Included here were the following credits applied against income tax:

- (1) Credit for the elderly,
- (2) Investment credit,
- (3) Foreign tax credit,
- (4) Contributions to candidates credit,
- (5) Work Incentive (WIN) credit,
- (6) General tax credit,
- (7) New principal residence credit, and
- (8) "Other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, taxes from excess contributions to and premature distributions from individual retirement accounts (IRA's), and "other taxes". Each is described under separate heading.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax on Excess Contributions to an Individual Retirement Account (IRA)

This was a 6 percent excise tax on contributions to an individual retirement account (IRA) in excess of the lesser of

15 percent of earned income (wages, salaries, tips, professional fees, and other amounts received for personal services including net earnings from self-employment) or \$1,500.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

- (1) Income tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for tax on certain gasoline, fuel, and oil,
- (4) Other tax payments,
- (5) Payments on 1976 declaration of estimated tax,
- (6) Payment with request for extension of filing time, and
- (7) For Tax Year 1976, the "refundable" portion of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."



### Preferences Excluded from Adjusted Gross Income

The Tax Reform Act of 1976 urged that data be published, the extent possible from tax returns, on economic income exempted from taxation under provisions of the Internal Revenue Code. Its major components were:

(1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends),

(2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses),

(3) any other tax preferences reported on Form 4625, except that the "itemized deduction preference" was not included under this income concept. The limitation of this concept is discussed in greater detail under "High-Income Returns, Taxable and Nontaxable" in section 1, Returns and Sources of Income.

### Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences subject to an additional tax (the so-called "minimum tax"):

(1) Accelerated depreciation on (a) low-income rental property; (b) other real property defined in Code section 1250; (c) leased personal property defined by section 1245. The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) intangible pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) Depletion. The excess depletion over the adjusted

basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Capital gains. One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

(7) Intangible drilling expenses. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This new tax preference item for 1976 was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts. Small Business Corporations electing to be taxed through their stockholders, and regulated investment companies. For a discussion of the "non-benefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

### Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, tax from income averaging, and tax from special income averaging) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

### Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$750. See also "Income Subject to Tax."

### Taxable Income Credit

See "General Tax Credit."

### Total Deductions

This classification included personal deductions, both standard and itemized.

### Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable" or "nontaxable."

### Total Tax Liability

Total tax liability was the sum of income tax after credits; additional tax for tax preferences; self-employment tax; unreported and uncollected social security taxes on tips; tax from recomputing prior-year investment credit; taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRAs); tax on premature distributions from a self-employed retirement plan; and, "other taxes," reduced by the "earned income credit used to offset all other taxes." Each of these is discussed under separate heading.

### Unused Credits

See "Additional Tax for Tax Preferences."

### Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients

of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax credit, investment credit, and credit for the elderly before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1976 for use in computing the credit for these years.

# Sources of the Data, Description of the Sample and Limitations of the Data

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## ES OF THE DATA

he data in this report were  
 ated from a stratified  
 matic sample of unaudited  
 idual income tax returns,  
 1040 and 1040A, filed by  
 citizens and residents during  
 ar Year 1977 and processed  
 e service centers of the  
 al Revenue Service. The  
 ample of 164,234 returns  
 systematically selected from a  
 ation of 84,814,549 returns.  
 he estimates in this report  
 tended to represent all  
 ns filed for income year

While the overwhelming  
 ity of returns processed in  
 ere for Calendar Year 1976,  
 of them were for non-  
 ar years ending during 1976  
 1977 and some were delinquent  
 ns for prior years. Delin-  
 nt returns for recent prior  
 ns were used for the 1976  
 istics in place of 1976  
 ns processed for revenue  
 ses after December 31, 1977.  
 eneral, the characteristics of  
 ns due but not yet filed  
 d best be represented by the  
 ns for previous income years  
 were processed in 1977.

All returns processed during  
 1977 were subjected to sampling  
 except tentative and amended  
 returns. Tentative returns were  
 not subjected to sampling because  
 the revised returns may have been  
 sampled later on, while amended  
 returns were excluded because the  
 original returns had already been  
 subjected to sampling. However,  
 see section 1 on use of amended  
 data for "except income earned  
 abroad" and "sick pay exclusion."

## DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

### Sample Criteria and Selection

Form 1040 and Form 1040A  
 returns filed and entered into  
 the Internal Revenue Service's  
 Individual Master File system  
 during 1977 were computer-  
 stratified into sample classes  
 based on State groupings and on  
 combinations of (a) adjusted gross  
 income or deficit, or the largest  
 of specific income or loss items,  
 and (b) business and farm  
 receipts. The State groups,  
 listed in table 7A, were based on  
 the tax return population of each  
 State and defined in such a way as  
 to secure at least a minimum  
 number of sample returns from each  
 State. The sample for the State  
 groups was then allocated to  
 financial strata to minimize the  
 variance of the estimates. Refer  
 to table 7A for strata descriptions  
 and the number of returns in the  
 population and sample, by strata  
 and State group.

### Method of Estimation

A separate set of rates (by  
 sample strata) for each of five  
 groups of States was prescribed  
 for the selection of the sample,  
 the rates varying from 1 in 2,987  
 to 1 in 1. The adequacy of the  
 sample selection was reviewed, by  
 sample stratum, by applying the  
 prescribed rates to the number of  
 returns reported filed by each of  
 the ten Internal Revenue service  
 centers. When the actual number  
 of sample returns differed con-  
 siderably from the expected number,  
 a followup was conducted.

Sampling weights were obtained  
 by dividing the number of returns  
 filed per sample stratum by the  
 number of sample returns actually  
 received for the stratum. All  
 sampling weights were then  
 converted to "integer weighting  
 factors," which were applied to  
 each sample return. For example,  
 if a weight of 44.24 was computed  
 for a stratum, 24 percent of the  
 sample returns in the stratum were  
 systematically given a weighting  
 factor of 45, and 76 percent a  
 weight of 44.

A comparison of the estimated  
 number of returns shown in the  
 national tables of this report  
 with the number of returns reported  
 filed, as shown in table 7A, will  
 disclose slight differences. These  
 differences occurred for the  
 following reasons: (1) an  
 estimated 138,000 returns were  
 excluded from the tables because  
 they showed no income information,  
 and (2) returns were classified  
 into the proper size classes in  
 tabulating the data regardless of  
 the strata to which they were  
 assigned for sampling purposes.

### Sampling Variability

The coefficient of variation  
 is the standard deviation of the  
 estimate expressed as a percent of  
 the estimate. The standard deviation  
 when added to and subtracted  
 from the estimate provides the  
 computed upper and lower limits  
 within which approximately two out  
 of three estimates derived from  
 similarly selected samples would  
 be expected to fall. Coefficients  
 of variation were computed using a  
 sum-of-squares formula for selected  
 frequency and amount estimates and  
 appear in tables 7.1 and 7.2 of  
 this report. The upper limit  
 coefficients of variation shown in  
 table 7B were computed using a  
 formula based on the sum-of-  
 squares method. These coeffi-  
 cients, applicable to frequencies  
 only, are meant as a general guide  
 for use when computed coefficients  
 of variation are not shown.

**Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1976**

Description of the sample strata	Number of returns, by State group											
	Total		Group 1 <sup>a</sup>		Group 2 <sup>b</sup>		Group 3 <sup>c</sup>		Group 4 <sup>d</sup>		Group 5 <sup>e</sup>	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	84,814,549	164,234	514,556	7,008	4,249,709	32,985	3,573,147	13,194	8,718,514	14,770	67,536,223	98,277
Nonbusiness and farm (Schedule F only), total	78,982,422	87,195	447,532	3,917	3,806,598	12,658	3,198,941	8,495	7,774,954	8,968	61,725,387	55,166
Adjusted gross income \$20,000 and over with no tax after credits and no itemized tax	39	39	—	—	4	4	2	2	1	1	32	32
Larger of adjusted gross income or largest specific income item and												
Farm receipts												
Under \$10,000	40,036,111	16,522	221,019	654	2,115,228	2,645	1,800,045	803	4,232,390	1,599	31,666,829	10,611
Under \$20,000												
Under \$50,000	13,228,745	12,691	70,486	498	659,781	1,924	565,511	558	1,354,308	1,225	10,578,159	8,476
Under \$100,000												
Under \$150,000	10,201,927	11,631	55,033	502	477,919	1,732	403,359	729	1,007,253	1,216	8,257,489	7,450
Under \$200,000												
Under \$500,000	12,571,070	13,214	90,079	455	516,826	1,771	399,447	1,160	1,101,710	1,767	10,463,008	8,091
Under \$750,000												
Under \$1,000,000	733,653	9,728	8,796	879	29,782	1,198	23,785	994	60,869	1,112	699,811	5,545
Under \$1,000,000	153,973	9,866	744	744	5,667	1,897	5,381	899	12,767	915	129,414	5,411
Under \$200,000												
Under \$500,000	32,161	8,581	159	159	1,268	1,268	1,074	1,074	2,720	665	26,940	5,375
Under \$1,000,000												
Any amount \$500,000 and over	4,823	4,922	18	16	199	199	157	157	348	346	4,205	4,205
Under \$500,000 and over												
Business (Schedules C and F, or C only), total	7,851,927	77,039	67,424	3,091	443,911	20,327	374,206	6,708	944,450	5,802	6,022,226	41,111
Adjusted gross income \$20,000 and over with no tax after credits and no itemized tax	30	30	—	—	2	2	—	—	1	1	27	27
Larger of adjusted gross income or largest specific income item and												
Business receipts												
Under \$10,000	2,153,165	12,912	16,972	680	128,568	4,596	117,666	943	273,556	691	1,616,403	6,002
Under \$20,000												
Under \$50,000	1,641,657	10,957	12,627	423	99,937	3,597	84,374	763	209,362	634	1,225,097	5,590
Under \$100,000												
Under \$150,000	1,406,504	9,350	10,944	215	80,759	2,383	66,254	666	175,266	705	1,073,531	5,391
Under \$200,000												
Under \$500,000	1,480,381	10,399	12,674	186	78,251	2,705	62,231	832	168,351	765	1,158,644	5,811
Under \$750,000												
Under \$1,000,000	771,758	8,662	9,698	197	38,267	2,259	26,514	569	77,190	703	618,189	4,654
Under \$200,000												
Under \$500,000	303,046	7,450	3,673	614	13,983	1,983	11,273	539	30,168	607	244,069	3,707
Under \$1,000,000												
Under \$200,000	65,266	6,752	551	551	2,754	1,362	2,695	897	6,534	659	52,452	3,293
Under \$500,000												
Under \$1,000,000	27,198	6,985	211	211	1,300	1,300	1,283	1,283	3,438	692	20,966	3,498
Any amount \$500,000 and over												
Under \$500,000 and over	3,512	3,512	14	14	150	150	116	116	374	374	2,558	2,558

<sup>a</sup>Alaska, Vermont, and Wyoming  
<sup>b</sup>Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah  
<sup>c</sup>Arizona, Arkansas, Mississippi, Nebraska, and West Virginia  
<sup>d</sup>Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico

Table 7B.—Upper Limit Coefficients of Variation for the Estimated Number of Returns, 1976

Estimated number of returns	Adjusted gross income or deficit							
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(Expressed in percent)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
.....	(1)	(1)	(1)	(1)	(1)	(1)	31.6	(1)
.....	(1)	(1)	(1)	(1)	(1)	(1)	22.3	(1)
.....	(1)	(1)	(1)	(1)	(1)	33.9	15.8	(1)
.....	(1)	(1)	(1)	(1)	(1)	21.4	10.0	(1)
.....	(1)	(1)	(1)	(1)	33.0	15.1	7.1	(1)
.....	(1)	(1)	(1)	(1)	23.3	10.7	5.0	(1)
.....	(1)	(1)	(1)	(1)	14.8	6.8	3.2	(1)
.....	(1)	35.3	33.3	(1)	10.4	4.8	2.2	(1)
.....	(1)	28.8	27.2	29.4	6.5	3.9	1.8	(1)
.....	(1)	25.0	23.5	25.5	7.4	3.4	1.6	(1)
.....	24.4	15.8	14.9	16.1	4.7	2.1	1.0	(1)
.....	17.3	11.2	10.5	11.4	3.3	1.5	(1)	(1)
.....	12.2	7.9	7.4	8.1	2.9	1.1	(1)	(1)
.....	7.7	5.0	4.7	5.1	1.5	(1)	(1)	(1)
.....	5.5	3.5	3.3	3.6	1.0	(1)	(1)	(1)
.....	3.9	2.5	2.4	2.5	(1)	(1)	(1)	(1)
.....	2.4	1.6	1.5	1.6	(1)	(1)	(1)	(1)
.....	1.7	1.1	1.1	1.1	(1)	(1)	(1)	(1)
.....	1.4	0.9	(1)	0.9	(1)	(1)	(1)	(1)
.....	1.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)
.....	0.7	(1)	(1)	(1)	(1)	(1)	(1)	(1)
.....	0.6	(1)	(1)	(1)	(1)	(1)	(1)	(1)

ave sampling variability for the estimated number of returns  
 applicable, since the estimated number of returns exceeds the population total  
 sampling variability since all returns in this class are in the sample  
 Where estimates are not classified by size of adjusted gross income, use column 1, under \$10,000, for the upper limit estimates of the coefficient of variation.

Frequencies or amounts with  
 same sampling variability are  
 cited in this report by a  
 single asterisk (\*) to the left of  
 data item(s).  
 A dash in place of a frequency  
 amount indicates that:

(1) if returns were  
 filed at a rate of 100 percent,  
 returns had the particular  
 characteristic; or

(2) if returns were  
 filed at a rate less than 100  
 percent, either no returns in the  
 population had the characteristic  
 or the characteristic was so rare  
 that it did not appear on any  
 sample returns.

#### File and Processing Management

Sample population counts of  
 individual income tax returns were  
 obtained by computer and were normally  
 free from error. Sample counts  
 were verified during statistical

processing to minimize loss of  
 data. Incorrect or missing  
 entries were corrected during  
 statistical editing to make them  
 consistent with other entries on  
 the return or accompanying  
 schedules. Data were also  
 adjusted during editing in an  
 attempt to achieve consistent  
 statistical definitions. In  
 transcribing and tabulating the  
 information based on the returns  
 in the sample, additional checks  
 were imposed to improve the  
 quality of the resulting esti-  
 mates.

Quality of the basic data  
 abstracted at the processing  
 centers was controlled there by  
 means of a continuous subsampling  
 verification system. In addition,  
 the Statistics Division in the  
 National Office conducted an  
 independent reprocessing of a  
 small subsample of the returns  
 statistically processed in the

field as a further check on  
 processing. Prior to tabulation,  
 numerous computer tests were  
 applied to each return record to  
 assure that proper balance and  
 relationships among return items  
 were maintained.

Finally, prior to publication,  
 all statistics and tables were re-  
 viewed for accuracy and reasonableness  
 in light of provisions of tax  
 laws, taxpayer reporting variations  
 and limitations, economic condi-  
 tions, comparability with other  
 statistical series, and statistical  
 techniques used in data processing.

However, the controls main-  
 tained over the selection of the  
 sample returns, the processing of  
 the source data, and the review of  
 statistics did not completely eli-  
 minate the possibility of error.  
 Also, practical operating consid-  
 erations necessitated allowance of  
 reasonable tolerances in the sta-  
 tistical processing of the data.

Table 7.1—All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	Salaries and wages (gross)				Business or profession				Farm				Partnership net profit less loss	
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	9,0	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$1,000 or less	1,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$1,000 under \$10,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$10,000 under \$20,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$20,000 under \$30,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$30,000 under \$40,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$40,000 under \$50,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$50,000 under \$60,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$60,000 under \$70,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$70,000 under \$80,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$80,000 under \$90,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$90,000 under \$100,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$100,000 under \$110,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$110,000 under \$120,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$120,000 under \$130,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$130,000 under \$140,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$140,000 under \$150,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$150,000 under \$160,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$160,000 under \$170,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$170,000 under \$180,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$180,000 under \$190,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$190,000 under \$200,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$200,000 under \$250,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$250,000 under \$500,000	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
\$500,000 or more	2,1	0.1	0.2	0.2	0.3	0.5	0.9	1.6	3.1	3.1	3.7	2.9	3.3	4.6
Total non-taxable returns	0.8	1.4	1.0	1.4	1.1	1.7	2.0	2.8	5.8	5.8	7.3	5.5	6.8	11.0
All returns, summary:														
Under \$5,000	0.7	1.1	0.8	1.1	1.3	1.8	2.2	2.8	7.8	7.8	12.0	6.4	5.8	7.8
\$5,000 under \$10,000	0.8	1.0	0.9	1.0	1.3	1.6	2.7	4.3	6.6	6.6	8.9	7.6	8.8	11.5
\$10,000 under \$15,000	0.8	1.0	0.9	1.0	1.3	1.6	2.7	4.3	6.6	6.6	8.9	7.6	8.8	11.5
\$15,000 or more	0.1	0.2	0.2	0.2	0.5	0.7	1.4	2.1	4.0	4.0	4.7	3.9	4.4	3.9

Footnote at end of table



Table 7.1—All Returns: Coefficient of Variation of Income and Tax Items, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets				Sale of property other than capital assets net gain less loss				Dividends and interest received				Rents			
	Net gain		Net loss		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	14	16	21	23	28	56.6	12	15	04	11	1.6	2.6	1.9	2.8	13.8	2.8
No adjusted gross income	3.0	5.2	28.6	20.5	29.9	24.9	13.0	8.6	2.5	8.5	13.7	11.9	13.8	13.3	13.3	13.3
\$1,000 under \$1,000	12.9	16.8	27.0	30.4	24.3	31.1	11.8	17.6	4.1	19.1	14.5	12.3	13.1	20.6	22.9	19.1
\$1,000 under \$2,000	16.3	20.0	28.3	29.3	20.3	10.6	10.0	18.2	3.9	7.0	16.6	15.9	19.4	25.5	25.5	25.5
\$2,000 under \$3,000	15.2	18.3	23.7	24.3	20.3	10.6	10.0	18.2	3.9	7.0	16.6	15.9	19.4	25.5	25.5	25.5
\$3,000 under \$4,000	10.4	15.2	20.7	26.0	24.2	38.3	9.8	15.5	4.0	6.7	11.1	14.5	15.2	22.2	22.2	22.2
\$4,000 under \$5,000	19.9	24.2	29.2	35.0	20.0	8.9	14.3	12.2	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$5,000 under \$6,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$6,000 under \$7,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$7,000 under \$8,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$8,000 under \$9,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$9,000 under \$10,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$10,000 under \$11,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$11,000 under \$12,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$12,000 under \$13,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$13,000 under \$14,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$14,000 under \$15,000	19.2	18.7	18.6	27.1	20.0	10.2	8.8	14.3	3.7	6.0	12.2	19.2	18.9	15.9	15.9	15.9
\$15,000 under \$20,000	6.9	11.1	12.4	14.0	15.2	32.2	6.5	11.8	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$20,000 under \$25,000	7.1	11.6	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$25,000 under \$30,000	7.2	11.9	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$30,000 under \$35,000	7.2	11.9	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$35,000 under \$40,000	7.2	11.9	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$40,000 under \$45,000	7.2	11.9	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$45,000 under \$50,000	7.2	11.9	12.7	15.0	15.9	66.8	6.3	12.7	2.5	5.6	9.5	20.5	10.3	14.5	14.5	14.5
\$50,000 under \$100,000	3.2	2.7	1.8	2.0	5.2	28.9	0.8	2.4	0.4	1.7	2.0	3.0	2.4	4.4	4.4	4.4
\$100,000 under \$200,000	1.1	2.3	1.7	1.8	2.8	33.3	0.7	2.0	0.4	1.8	1.8	3.7	2.4	4.8	4.8	4.8
\$200,000 under \$500,000	0.0	0.0	0.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	14	17	21	23	31	15.4	12	16	05	11	1.9	2.9	2.0	2.9	28.1	2.9
No adjusted gross income	18.5	7.9	33.5	38.5	19.3	57.7	25.9	10.4	13.1	10.8	23.4	12.0	30.7	18.1	18.1	18.1
\$1,000 under \$1,000	46.2	40.4	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6	58.6
\$1,000 under \$2,000	41.7	33.7	57.3	78.3	54.7	59.8	21.4	28.6	8.9	18.6	48.1	62.5	47.1	56.1	56.1	56.1
\$2,000 under \$3,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$3,000 under \$4,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$4,000 under \$5,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$5,000 under \$6,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$6,000 under \$7,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$7,000 under \$8,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$8,000 under \$9,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$9,000 under \$10,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$10,000 under \$11,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$11,000 under \$12,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$12,000 under \$13,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$13,000 under \$14,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$14,000 under \$15,000	19.5	27.2	50.7	69.8	57.6	19.4	15.1	23.3	9.9	1.9	21.2	26.5	30.6	32.2	32.2	32.2
\$15,000 under \$20,000	7.2	11.9	12.9	14.6	18.9	41.5	6.7	12.3	2.6	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$20,000 under \$25,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$25,000 under \$30,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$30,000 under \$35,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$35,000 under \$40,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$40,000 under \$45,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$45,000 under \$50,000	7.3	12.2	13.0	15.5	14.6	70.0	6.4	12.9	2.5	5.8	9.8	14.3	10.7	15.9	15.9	15.9
\$50,000 under \$100,000	3.1	6.5	5.0	5.7	7.0	20.0	2.7	6.0	2.3	7.0	3.8	7.6	4.0	6.7	6.7	6.7
\$100,000 under \$200,000	1.1	2.3	1.7	1.9	2.8	32.1	0.7	2.0	0.4	1.8	1.8	3.7	2.4	4.8	4.8	4.8
\$200,000 under \$500,000	0.0	0.0	0.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total non-taxable returns</b>	4.2	4.9	8.8	9.7	6.0	26.7	4.6	5.8	1.8	3.3	5.1	8.1	6.3	8.3	8.3	8.3
All returns, summary	9.9	4.7	11.2	13.2	7.8	27.7	4.5	6.4	1.7	3.2	5.3	7.3	7.3	9.3	9.3	9.3
\$5,000 under \$10,000	4.5	6.8	8.4	9.6	8.9	93.9	3.9	6.7	1.6	5.2	5.4	8.4	6.3	9.2	9.2	9.2
\$10,000 under \$15,000	3.1	5.8	5.4	6.2	6.5	28.4	2.8	5.7	0.9	2.6	2.8	7.6	7.6	9.4	9.4	9.4
\$15,000 or more	1.5	1.8	2.1	2.4	5.2	13.3	1.2	1.7	0.4	1.3	2.3	3.1	2.4	3.0	3.0	3.0

Footnote at end of table



Coefficient of variation for number of returns and amounts (percent)

Footnote at end of table

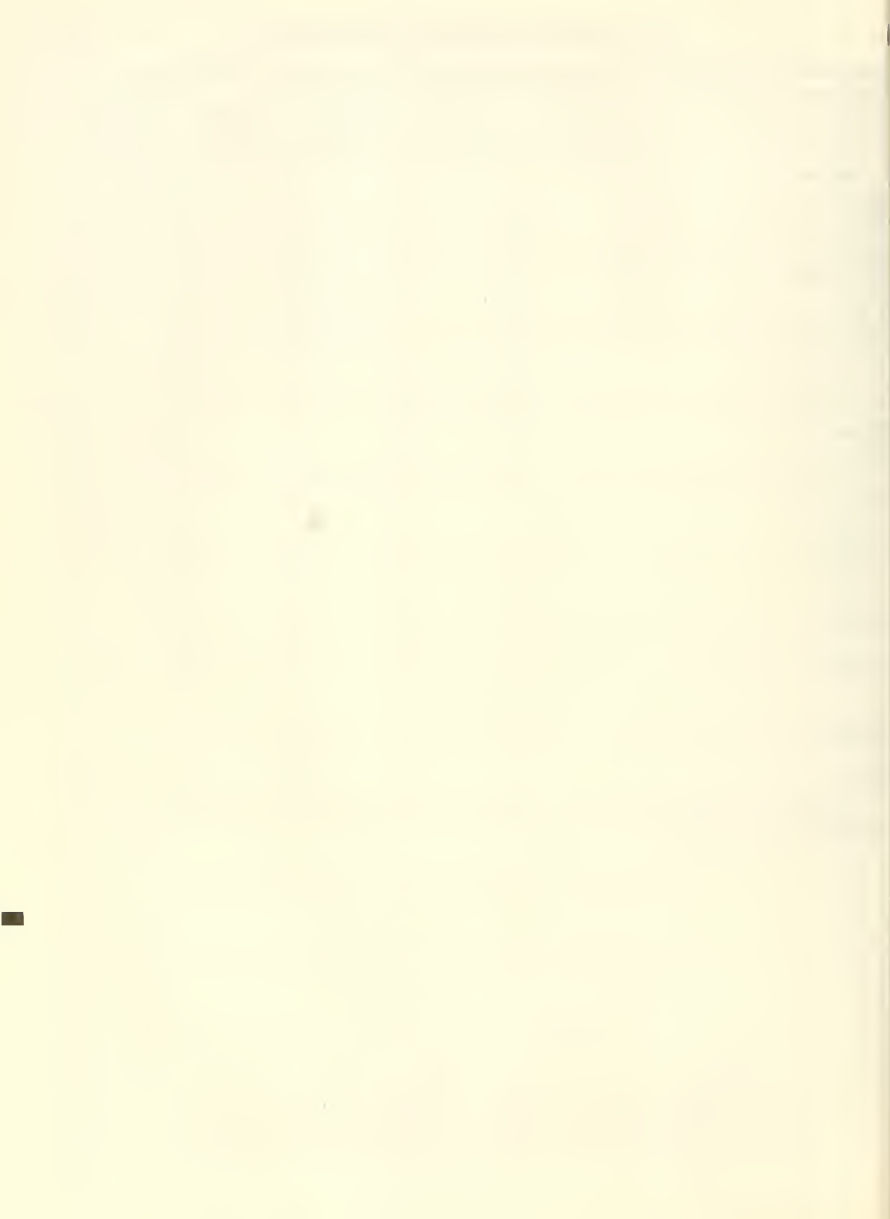


Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

[Coefficient of variation as percent of estimate for number of returns by size of adjusted gross income]

State	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(1)	(2)	(3)	(4)	(5)
United States, total .....	0.0	0.7	0.8	0.2	0.1
Alabama .....	3.4	7.7	7.7	6.4	4.2
Alaska .....	3.5	9.2	13.3	7.3	3.7
Arizona .....	3.4	7.4	9.3	6.9	3.4
Arkansas .....	3.6	8.1	9.1	7.5	4.7
California .....	1.4	3.2	3.5	2.6	1.7
Colorado .....	3.5	8.1	9.5	7.0	3.9
Connecticut .....	3.6	8.9	9.3	7.3	4.7
Delaware .....	4.6	11.0	11.7	9.3	5.7
District of Columbia .....	6.0	13.4	13.4	11.0	9.0
Florida .....	2.4	5.2	5.3	4.4	3.4
Georgia .....	3.3	7.0	7.4	5.9	4.6
Hawaii .....	3.7	7.9	11.0	7.7	4.5
Idaho .....	3.9	8.6	8.0	6.7	5.0
Illinois .....	2.0	4.8	5.4	3.7	2.4
Indiana .....	3.0	7.0	7.6	5.5	3.8
Iowa .....	3.4	8.0	9.4	6.5	3.8
Kansas .....	3.9	9.2	9.8	7.5	4.5
Kentucky .....	3.4	7.8	8.2	6.6	4.2
Louisiana .....	3.8	8.4	9.0	7.0	5.2
Maine .....	3.6	7.6	8.1	6.1	5.4
Maryland .....	3.3	7.9	9.2	6.5	4.1
Massachusetts .....	2.9	6.3	7.1	5.3	3.8
Michigan .....	2.3	5.4	6.5	4.5	2.8
Minnesota .....	3.5	7.6	8.7	6.6	4.5
Mississippi .....	3.8	8.2	8.8	7.5	4.5
Missouri .....	3.2	7.2	7.5	5.9	4.4
Montana .....	4.0	8.4	10.0	7.4	5.1
Nebraska .....	4.0	8.8	11.2	8.0	4.2
Nevada .....	4.1	9.5	9.8	8.1	5.0
New Hampshire .....	4.0	8.6	9.8	7.0	5.3
New Jersey .....	2.5	6.1	6.5	4.8	3.1
New Mexico .....	3.5	7.4	7.7	6.6	5.0
New York .....	1.6	4.0	4.0	2.9	2.1
North Carolina .....	3.1	6.4	6.8	5.6	4.5
North Dakota .....	4.6	9.6	10.9	8.3	5.8
Ohio .....	2.1	4.3	5.5	3.6	2.7
Oklahoma .....	3.7	8.2	8.7	7.2	4.6
Oregon .....	3.8	8.7	9.5	7.4	4.3
Pennsylvania .....	2.0	4.6	5.0	3.5	2.6
Rhode Island .....	3.8	8.0	9.3	7.2	5.1
South Carolina .....	3.8	8.5	8.5	7.2	4.8
South Dakota .....	4.3	9.1	9.2	8.0	6.5
Tennessee .....	3.5	7.5	7.7	6.3	5.1
Texas .....	1.9	4.3	4.6	3.6	2.6
Utah .....	3.3	7.4	8.6	5.8	4.0
Vermont .....	3.9	9.3	7.4	6.3	5.2
Virginia .....	3.1	7.2	7.6	5.8	4.0
Washington .....	3.5	8.1	8.1	6.6	4.4
West Virginia .....	4.1	10.2	10.3	7.8	4.4
Wisconsin .....	3.2	7.0	8.8	5.8	4.2
Wyoming .....	3.2	7.5	8.4	5.7	5.4
APD/FPO <sup>a</sup> .....	9.2	18.4	14.5	17.2	19.2
Puerto Rico .....	21.6	42.3	41.1	40.9	30.3
U.S. citizens abroad <sup>b</sup> .....	11.1	20.1	24.9	27.4	14.4

<sup>a</sup>Returns filed from Army Post Office and Fleet Post Office addresses<sup>b</sup>Returns filed from Panama Canal Zone, Virgin Islands and abroad





# 1976 Forms and Instructions

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## Instructions for Schedule R (Form 1040)

Credit for the Elderly—  
Any Type of Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule R (Form 1040)—Credit for the Elderly—Any Type of Income. It is available in the instructions for Form 1040. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

The maximum initial amount of income on which you can take the credit is based on your age and the number of dependents you have. If you are 65 or older, the maximum initial amount of income on which you can take the credit is based on your age and the number of dependents you have. If you are 65 or older, the maximum initial amount of income on which you can take the credit is based on your age and the number of dependents you have.

From lines 20 and 21, certain exempt income is subtracted from the gross income to arrive at the credit. The credit is then multiplied by the number of dependents you have to arrive at the final credit amount.

Special Rules—Certain couples must file joint returns to be eligible for the credit. No credit is allowed for a married couple filing separately. The credit is also available to a nonresident alien who is the spouse of a U.S. citizen or resident.

Figuring the Credit—If you are having trouble figuring the credit, you may be able to use the credit on Form 1040. The credit is then multiplied by the number of dependents you have to arrive at the final credit amount.

## Instructions for Schedule RP (Form 1040)

Credit for the Elderly—Individ-  
uals) Under 65 Having Public  
Retirement System Income

If you are under 65 and have public retirement system income, you may be able to take a credit against your tax. The credit is based on your age and the number of dependents you have. The credit is then multiplied by the number of dependents you have to arrive at the final credit amount.

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## General Information

### Record-keeping

Your records must be retained as long as their contents may be material in the administration of any Federal revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept for at least 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions involving the sale of property are material in determining the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further details.

### Death of Taxpayer

If a person died in 1976 or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the deceased. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer, to the return.

For purposes of these instructions, personal representative means the executor, administrator, or administrator of the decedent's estate; if no executor, administrator or administrator is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.

The personal representative can file a joint return for the decedent and the surviving spouse. If the personal representative has not been appointed, the survivor can still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in a joint return. If you are filing such a joint return, write in the signature area the name and address shown on the date of death in the name and address space.

For more information, get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

### Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1976. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

#### 1. Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1976, you were:

- (a) not married;
- (b) separated from your spouse by either divorce or separate maintenance decree.

(a) a widow or widower (but see paragraph 2, paragraph 2(b), if your spouse died in 1976 and you had not remarried). Also see paragraph 5.

(b) (1) married and did not intend to file a joint return for 1976, (2) did not live with your spouse at any time during 1976, (3) paid more than half the cost of keeping up your home for 1976, AND (4) your child or stepchild lived in your home for more than 6 months of 1976 and can be claimed by you as a dependent.

If paragraph 1(b) or 4(b) fits you, then you can "forget" the rules for married persons filing separate returns. You can file a joint return for 1976. This will result in a lower income tax. It also means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is \$2,400. Instead of the \$1,400 allowed married persons filing separately, you can now claim the "unmarried head of household" exemption (paragraph 4(b)) which may give you a lower tax rate.

### 2. Married Filing Jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both you and your spouse. If you and your spouse had income, you may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1976, you were either of the following:

- (a) married, even if you were not married for the whole year, or
- (b) a widow or widower, your spouse died in 1976, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

**Special Election for Aliens.**—You may file a joint return with your spouse if, at the time of the election, you were a nonresident alien and your spouse married to a U.S. citizen or resident alien. If the United States and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the beginning of the taxable year, you may file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, obtain Publication 519, United States Tax Guide for Aliens.

**Note:** If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

### 3. Married Filing Separately

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax will be less than the tax on a joint return.

If you cannot meet the requirements in paragraph 1(b) or your spouse is not filing, you're both filing separate returns or your spouse is not filing, check box on line 3. You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize on the same line. If you use the standard deduction, your spouse cannot take the low income allowance, but must also take the percentage standard deduction.

### 4. Unmarried Head of Household

There are special rules for those who can meet the tests for unmarried head of household. You may choose this filing status ONLY if on December 31, 1976, test (a) or (b) applies.

- (a) You were unmarried or legally separated, and met test (1) or (2).
- (b) You paid more than half the cost of keeping up a home which is the main home of your unmarried child, stepchild, or grandchild who is under 18 and has to live with you.

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- A your unmarried child, grandchild, foster child, or stepchild. (You did not have to be the filing parent.)
- B your unmarried child, grandchild, foster child, or stepchild who is not your dependent, other than the child's name in the space provided.

**Other dependents (lines 6b and 6c)** on page 7 that you can claim as a dependent provided that person is not your dependent under multiple support agreement (this is a dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) did not live with your spouse at any time during 1976, (3) paid more than half the cost of keeping up your home, and (4) your unmarried child lived in your home during all of 1976 and can be claimed by you as a dependent.

### 5. A Qualifying Widow(er) with Dependent Child

This filing status applies if your spouse died in 1974 or 1975 AND on December 31, 1976, you met ALL these tests:

- had not remarried
- had lived with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year your spouse died.

If your spouse died in 1976, and you had not remarried, see paragraph 2(b). Married Filing Jointly. If your spouse died before 1974, see paragraphs (1) Single, and (b), Unmarried Head of Household.

### Your Exemptions (lines 6a and 6e)

#### For Yourself

You always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind age 65 or older, or blind and age 65 or older. Check all the boxes on lines 6a and 6e for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1977, you can take the extra exemption for age for 1976.

**Proof of Blindness.**—If completely blind, attach a statement from a qualified medical professional to your return each year a statement from an eye physician or registered optometrist that you or your spouse (a) cannot see over 20/20 with glasses or (b) the field of view does not exceed 20 degrees. If you are not blind, attach a statement from a qualified medical professional (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this certification only once to your return; in subsequent years attach only a statement referring to it.

#### For Your Spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one, for the regular exemption; two, for either blindness or age 65 or older. Check all the boxes for exemptions you can take for your spouse on lines 6a and 6e.

At the end of 1976, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that



Department of the Treasury—Internal Revenue Service	
<b>1040A U.S. Individual Income Tax Return 1976</b>	
This page for IRS use only	
<p>Name of filer (last, first, middle, and initials) <b>JOHN T. &amp; MARY</b></p> <p>Present address (last, first, middle, and initials) <b>3700 MILLWAY</b></p> <p>City or town, State, and ZIP code <b>HOMETOWN, MARYLAND 01234</b></p> <p>Phone (area and number) <b>(1)</b></p>	<p>Last name <b>BROWN</b></p> <p>Year social security number <b>(2)</b> <b>376 04 1492</b></p> <p>For filing as individual: <b>(3)</b> <b>376 04 1492</b></p> <p>For filing as joint return: <b>(4)</b> <b>376 04 1492</b></p> <p>For filing as separate returns: <b>(5)</b> <b>376 04 1492</b></p>
<p>1 <b>Single</b></p> <p>2 <b>Married filing jointly</b> (even if only one had income)</p> <p>3 <b>Married filing separately</b> (if spouse is also filing on a separate return, file security number designated above)</p> <p>4 <b>Widow or widower</b> (if deceased on page 6, file as single)</p> <p>5 <b>Other</b> (if you are filing as other, specify on page 6)</p> <p>6 <b>Other</b> (if you are filing as other, specify on page 6)</p> <p>7 <b>Other</b> (if you are filing as other, specify on page 6)</p>	
<p>8 <b>Presidential Election Campaign 1976</b></p> <p>9 <b>Wages, salaries, tips, and other employee compensation</b> (attach Form W-2)</p> <p>10 <b>Dividends</b> (attach Form 1099-DIV)</p> <p>11 <b>Interest</b> (attach Form 1099-INT)</p> <p>12 <b>Total</b> (add lines 9, 10, and 11) (do not include on page 2 of instructions on Form 1040A)</p>	
<p>13 <b>Total</b> (add lines 9, 10, and 11) (do not include on page 2 of instructions on Form 1040A)</p>	
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Buy U.S. Savings Bonds

**SCHEDULE X—Single Taxpayers**  
Not Qualifying for Rates in Sched-  
**SCHEDULE Y—Married Taxpayers**  
If you are a married person living apart from your spouse, see page 5, paragraph 1(d),  
using Schedule X or Z.  
**SCHEDULE Z—Unmarried (or le-**  
gally separated) Taxpayers Who  
Qualify as Heads of Household (See  
page 6)

**1976**  
**Tax Rate**  
**Schedules**

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1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840.

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| Year | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
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| 1990 | 4.21 | 4.22 | 4.23 | 4.24 | 4.25 | 4.26 | 4.27 | 4.28 | 4.29 | 4.30 | 4.31 | 4.32 | 4.33 | 4.34 | 4.35 | 4.36 | 4.37 | 4.38 | 4.39 | 4.40 | 4.41 | 4.42 | 4.43 | 4.44 | 4.45 | 4.46 | 4.47 | 4.48 | 4.49 | 4.50 | 4.51 | 4.52 | 4.53 | 4.54 | 4.55 | 4.56 | 4.57 | 4.58 | 4.59 | 4.60 | 4.61 | 4.62 | 4.63 | 4.64 | 4.65 | 4.66 | 4.67 | 4.68 | 4.69 | 4.70 | 4.71 | 4.72 | 4.73 | 4.74 | 4.75 | 4.76 | 4.77 | 4.78 | 4.79 | 4.80 | 4.81 | 4.82 | 4.83 | 4.84 | 4.85 | 4.86 | 4.87 | 4.88 | 4.89 | 4.90 | 4.91 | 4.92 | 4.93 | 4.94 | 4.95 | 4.96 | 4.97 | 4.98 | 4.99 | 5.00 | 5.01 | 5.02 | 5.03 | 5.04 | 5.05 | 5.06 | 5.07 | 5.08 | 5.09 | 5.10 | 5.11 | 5.12 | 5.13 | 5.14 | 5.15 | 5.16 | 5.17 | 5.18 | 5.19 | 5.20 | 5.21 | 5.22 | 5.23 | 5.24 | 5.25 | 5.26 | 5.27 | 5.28 | 5.29 | 5.30 | 5.31 | 5.32 | 5.33 | 5.34 | 5.35 | 5.36 | 5.37 | 5.38 | 5.39 | 5.40 | 5.41 | 5.42 | 5.43 | 5.44 | 5.45 | 5.46 | 5.47 | 5.48 | 5.49 | 5.50 | 5.51 | 5.52 | 5.53 | 5.54 | 5.55 | 5.56 | 5.57 | 5.58 | 5.59 | 5.60 | 5.61 | 5.62 | 5.63 | 5.64 | 5.65 | 5.66 | 5.67 | 5.68 | 5.69 | 5.70 | 5.71 | 5.72 | 5.73 | 5.74 | 5.75 | 5.76 | 5.77 | 5.78 | 5.79 | 5.80 | 5.81 | 5.82 | 5.83 | 5.84 | 5.85 | 5.86 | 5.87 | 5.88 | 5.89 | 5.90 | 5.91 | 5.92 | 5.93 | 5.94 | 5.95 | 5.96 | 5.97 | 5.98 | 5.99 | 6.00 | 6.01 | 6.02 | 6.03 | 6.04 | 6.05 | 6.06 | 6.07 | 6.08 | 6.09 | 6.10 | 6.11 | 6.12 | 6.13 | 6.14 | 6.15 | 6.16 | 6.17 | 6.18 | 6.19 | 6.20 | 6.21 | 6.22 | 6.23 | 6.24 | 6.25 | 6.26 | 6.27 | 6.28 | 6.29 | 6.30 | 6.31 | 6.32 | 6.33 | 6.34 | 6.35 | 6.36 | 6.37 | 6.38 | 6.39 | 6.40 | 6.41 | 6.42 | 6.43 | 6.44 | 6.45 | 6.46 | 6.47 | 6.48 | 6.49 | 6.50 | 6.51 | 6.52 | 6.53 | 6.54 | 6.55 | 6.56 | 6.57 | 6.58 | 6.59 | 6.60 | 6.61 | 6.62 | 6.63 | 6.64 | 6.65 | 6.66 | 6.67 | 6.68 | 6.69 | 6.70 | 6.71 | 6.72 | 6.73 | 6.74 | 6.75 | 6.76 | 6.77 | 6.78 | 6.79 | 6.80 | 6.81 | 6.82 | 6.83 | 6.84 | 6.85 | 6.86 | 6.87 | 6.88 | 6.89 | 6.90 | 6.91 | 6.92 | 6.93 | 6.94 | 6.95 | 6.96 | 6.97 | 6.98 | 6.99 | 7.00 | 7.01 | 7.02 | 7.03 | 7.04 | 7.05 | 7.06 | 7.07 | 7.08 | 7.09 | 7.10 | 7.11 | 7.12 | 7.13 | 7.14 | 7 |

| And | Year | Angle | Mean | Stdev |
|-----|------|-------|------|-------|
|     | 573  | 5.5   | 5.5  | 5.5   |
|     | 574  | 5.5   | 5.5  | 5.5   |
|     | 575  | 5.5   | 5.5  | 5.5   |
|     | 576  | 5.5   | 5.5  | 5.5   |
|     | 577  | 5.5   | 5.5  | 5.5   |
|     | 578  | 5.5   | 5.5  | 5.5   |
|     | 579  | 5.5   | 5.5  | 5.5   |
|     | 580  | 5.5   | 5.5  | 5.5   |
|     | 581  | 5.5   | 5.5  | 5.5   |
|     | 582  | 5.5   | 5.5  | 5.5   |
|     | 583  | 5.5   | 5.5  | 5.5   |
|     | 584  | 5.5   | 5.5  | 5.5   |
|     | 585  | 5.5   | 5.5  | 5.5   |
|     | 586  | 5.5   | 5.5  | 5.5   |
|     | 587  | 5.5   | 5.5  | 5.5   |
|     | 588  | 5.5   | 5.5  | 5.5   |
|     | 589  | 5.5   | 5.5  | 5.5   |
|     | 590  | 5.5   | 5.5  | 5.5   |
|     | 591  | 5.5   | 5.5  | 5.5   |
|     | 592  | 5.5   | 5.5  | 5.5   |
|     | 593  | 5.5   | 5.5  | 5.5   |
|     | 594  | 5.5   | 5.5  | 5.5   |
|     | 595  | 5.5   | 5.5  | 5.5   |
|     | 596  | 5.5   | 5.5  | 5.5   |
|     | 597  | 5.5   | 5.5  | 5.5   |
|     | 598  | 5.5   | 5.5  | 5.5   |
|     | 599  | 5.5   | 5.5  | 5.5   |
|     | 600  | 5.5   | 5.5  | 5.5   |
|     | 601  | 5.5   | 5.5  | 5.5   |
|     | 602  | 5.5   | 5.5  | 5.5   |
|     | 603  | 5.5   | 5.5  | 5.5   |
|     | 604  | 5.5   | 5.5  | 5.5   |
|     | 605  | 5.5   | 5.5  | 5.5   |
|     | 606  | 5.5   | 5.5  | 5.5   |
|     | 607  | 5.5   | 5.5  | 5.5   |
|     | 608  | 5.5   | 5.5  | 5.5   |
|     | 609  | 5.5   | 5.5  | 5.5   |
|     | 610  | 5.5   | 5.5  | 5.5   |
|     | 611  | 5.5   | 5.5  | 5.5   |
|     | 612  | 5.5   | 5.5  | 5.5   |
|     | 613  | 5.5   | 5.5  | 5.5   |
|     | 614  | 5.5   | 5.5  | 5.5   |
|     | 615  | 5.5   | 5.5  | 5.5   |
|     | 616  | 5.5   | 5.5  | 5.5   |
|     | 617  | 5.5   | 5.5  | 5.5   |
|     | 618  | 5.5   | 5.5  | 5.5   |
|     | 619  | 5.5   | 5.5  | 5.5   |
|     | 620  | 5.5   | 5.5  | 5.5   |
|     | 621  | 5.5   | 5.5  | 5.5   |
|     | 622  | 5.5   | 5.5  | 5.5   |
|     | 623  | 5.5   | 5.5  | 5.5   |
|     | 624  | 5.5   | 5.5  | 5.5   |
|     | 625  | 5.5   | 5.5  | 5.5   |
|     | 626  | 5.5   | 5.5  | 5.5   |
|     | 627  | 5.5   | 5.5  | 5.5   |
|     | 628  | 5.5   | 5.5  | 5.5   |
|     | 629  | 5.5   | 5.5  | 5.5   |
|     | 630  | 5.5   | 5.5  | 5.5   |
|     | 631  | 5.5   | 5.5  | 5.5   |
|     | 632  | 5.5   | 5.5  | 5.5   |
|     | 633  | 5.5   | 5.5  | 5.5   |
|     | 634  | 5.5   | 5.5  | 5.5   |
|     | 635  | 5.5   | 5.5  | 5.5   |
|     | 636  | 5.5   | 5.5  | 5.5   |
|     | 637  | 5.5   | 5.5  | 5.5   |
|     | 638  | 5.5   | 5.5  | 5.5   |
|     | 639  | 5.5   | 5.5  | 5.5   |
|     | 640  | 5.5   | 5.5  | 5.5   |
|     | 641  | 5.5   | 5.5  | 5.5   |
|     | 642  | 5.5   | 5.5  | 5.5   |
|     | 643  | 5.5   | 5.5  | 5.5   |
|     | 644  | 5.5   | 5.5  | 5.5   |
|     | 645  | 5.5   | 5.5  | 5.5   |
|     | 646  | 5.5   | 5.5  | 5.5   |
|     | 647  | 5.5   | 5.5  | 5.5   |
|     | 648  | 5.5   | 5.5  | 5.5   |
|     | 649  | 5.5   | 5.5  | 5.5   |
|     | 650  | 5.5   | 5.5  | 5.5   |
|     | 651  | 5.5   | 5.5  | 5.5   |
|     | 652  | 5.5   | 5.5  | 5.5   |
|     | 653  | 5.5   | 5.5  | 5.5   |
|     | 654  | 5.5   | 5.5  | 5.5   |
|     | 655  | 5.5   | 5.5  | 5.5   |
|     | 656  | 5.5   | 5.5  | 5.5   |
|     | 657  | 5.5   | 5.5  | 5.5   |
|     | 658  | 5.5   | 5.5  | 5.5   |
|     | 659  | 5.5   | 5.5  | 5.5   |
|     | 660  | 5.5   | 5.5  | 5.5   |
|     | 661  | 5.5   | 5.5  | 5.5   |
|     | 662  | 5.5   | 5.5  | 5.5   |
|     | 663  | 5.5   | 5.5  | 5.5   |
|     | 664  | 5.5   | 5.5  | 5.5   |
|     | 665  | 5.5   | 5.5  | 5.5   |
|     | 666  | 5.5   | 5.5  | 5.5   |
|     | 667  | 5.5   | 5.5  | 5.5   |
|     | 668  | 5.5   | 5.5  | 5.5   |
|     | 669  | 5.5   | 5.5  | 5.5   |
|     | 670  | 5.5   | 5.5  | 5.5   |
|     | 671  | 5.5   | 5    |       |

[illegible]

| Line<br>item<br>(taxable<br>income) | Over  | Under |
|-------------------------------------|-------|-------|
| 1                                   | 1,350 | 1,350 |
| 2                                   | 8,700 | 8,700 |
| 3                                   | 3,150 | 3,150 |
| 4                                   | 3,750 | 3,750 |
| 5                                   | 3,750 | 3,750 |
| 6                                   | 3,750 | 3,750 |
| 7                                   | 3,750 | 3,750 |
| 8                                   | 3,750 | 3,750 |
| 9                                   | 3,750 | 3,750 |
| 10                                  | 3,750 | 3,750 |
| 11                                  | 3,750 | 3,750 |
| 12                                  | 3,750 | 3,750 |
| 13                                  | 3,750 | 3,750 |
| 14                                  | 3,750 | 3,750 |
| 15                                  | 3,750 | 3,750 |
| 16                                  | 3,750 | 3,750 |
| 17                                  | 3,750 | 3,750 |
| 18                                  | 3,750 | 3,750 |
| 19                                  | 3,750 | 3,750 |
| 20                                  | 3,750 | 3,750 |
| 21                                  | 3,750 | 3,750 |
| 22                                  | 3,750 | 3,750 |
| 23                                  | 3,750 | 3,750 |
| 24                                  | 3,750 | 3,750 |
| 25                                  | 3,750 | 3,750 |
| 26                                  | 3,750 | 3,750 |
| 27                                  | 3,750 | 3,750 |
| 28                                  | 3,750 | 3,750 |
| 29                                  | 3,750 | 3,750 |
| 30                                  | 3,750 | 3,750 |
| 31                                  | 3,750 | 3,750 |
| 32                                  | 3,750 | 3,750 |
| 33                                  | 3,750 | 3,750 |
| 34                                  | 3,750 | 3,750 |
| 35                                  | 3,750 | 3,750 |
| 36                                  | 3,750 | 3,750 |
| 37                                  | 3,750 | 3,750 |
| 38                                  | 3,750 | 3,750 |
| 39                                  | 3,750 | 3,750 |
| 40                                  | 3,750 | 3,750 |
| 41                                  | 3,750 | 3,750 |
| 42                                  | 3,750 | 3,750 |
| 43                                  | 3,750 | 3,750 |
| 44                                  | 3,750 | 3,750 |
| 45                                  | 3,750 | 3,750 |
| 46                                  | 3,750 | 3,750 |
| 47                                  | 3,750 | 3,750 |
| 48                                  | 3,750 | 3,750 |
| 49                                  | 3,750 | 3,750 |
| 50                                  | 3,750 | 3,750 |
| 51                                  | 3,750 | 3,750 |
| 52                                  | 3,750 | 3,750 |
| 53                                  | 3,750 | 3,750 |
| 54                                  | 3,750 | 3,750 |
| 55                                  | 3,750 | 3,750 |
| 56                                  | 3,750 | 3,750 |
| 57                                  | 3,750 | 3,750 |
| 58                                  | 3,750 | 3,750 |
| 59                                  | 3,750 | 3,750 |
| 60                                  | 3,750 | 3,750 |
| 61                                  | 3,750 | 3,750 |
| 62                                  | 3,750 | 3,750 |
| 63                                  | 3,750 | 3,750 |
| 64                                  | 3,750 | 3,750 |
| 65                                  | 3,750 | 3,750 |
| 66                                  | 3,750 | 3,750 |
| 67                                  | 3,750 | 3,750 |
| 68                                  | 3,750 | 3,750 |
| 69                                  | 3,750 | 3,750 |
| 70                                  | 3,750 | 3,750 |
| 71                                  | 3,750 | 3,750 |
| 72                                  | 3,750 | 3,750 |
| 73                                  | 3,750 | 3,750 |
| 74                                  | 3,750 | 3,750 |
| 75                                  | 3,750 | 3,750 |
| 76                                  | 3,750 | 3,750 |
| 77                                  | 3,750 | 3,750 |
| 78                                  | 3,750 | 3,750 |
| 79                                  | 3,750 | 3,750 |
| 80                                  | 3,750 | 3,750 |
| 81                                  | 3,750 | 3,750 |
| 82                                  | 3,750 | 3,750 |
| 83                                  | 3,750 | 3,750 |
| 84                                  | 3,750 | 3,750 |
| 85                                  | 3,750 | 3,750 |
| 86                                  | 3,750 | 3,750 |
| 87                                  | 3,750 | 3,750 |
| 88                                  | 3,750 | 3,750 |
| 89                                  | 3,750 | 3,750 |
| 90                                  | 3,750 | 3,750 |
| 91                                  | 3,750 | 3,750 |
| 92                                  | 3,750 | 3,750 |
| 93                                  | 3,750 | 3,750 |
| 94                                  | 3,750 | 3,750 |
| 95                                  | 3,750 | 3,750 |
| 96                                  | 3,750 | 3,750 |
| 97                                  | 3,750 | 3,750 |
| 98                                  | 3,750 | 3,750 |
| 99                                  | 3,750 | 3,750 |
| 100                                 | 3,750 | 3,750 |

[illegible]

| Kilometer | Road     |            |
|-----------|----------|------------|
|           | Improved | Unimproved |
| 0-10      | 3,553    | 3,553      |
| 10-20     | 3,548    | 3,548      |
| 20-30     | 3,573    | 3,573      |
| 30-40     | 3,596    | 3,596      |
| 40-50     | 3,625    | 3,625      |
| 50-60     | 3,641    | 3,641      |
| 60-70     | 3,656    | 3,656      |
| 70-80     | 3,672    | 3,672      |
| 80-90     | 3,687    | 3,687      |
| 90-100    | 3,703    | 3,703      |
| 100-110   | 3,718    | 3,718      |
| 110-120   | 3,733    | 3,733      |
| 120-130   | 3,749    | 3,749      |
| 130-140   | 3,765    | 3,765      |
| 140-150   | 3,780    | 3,780      |
| 150-160   | 3,796    | 3,796      |
| 160-170   | 3,811    | 3,811      |
| 170-180   | 3,827    | 3,827      |
| 180-190   | 3,842    | 3,842      |
| 190-200   | 3,857    | 3,857      |
| 200-210   | 3,873    | 3,873      |
| 210-220   | 3,889    | 3,889      |
| 220-230   | 3,904    | 3,904      |
| 230-240   | 3,920    | 3,920      |
| 240-250   | 3,935    | 3,935      |
| 250-260   | 3,951    | 3,951      |
| 260-270   | 3,966    | 3,966      |
| 270-280   | 3,982    | 3,982      |
| 280-290   | 4,000    | 4,000      |
| 290-300   | 4,013    | 4,013      |
| 300-310   | 4,028    | 4,028      |
| 310-320   | 4,044    | 4,044      |
| 320-330   | 4,059    | 4,059      |
| 330-340   | 4,075    | 4,075      |
| 340-350   | 4,090    | 4,090      |
| 350-360   | 4,106    | 4,106      |
| 360-370   | 4,121    | 4,121      |
| 370-380   | 4,137    | 4,137      |
| 380-390   | 4,152    | 4,152      |
| 390-400   | 4,168    | 4,168      |
| 400-410   | 4,184    | 4,184      |
| 410-420   | 4,200    | 4,200      |

| And you<br>want to<br>know<br>your<br>rate? | Married<br>couples<br>with<br>kids | Married<br>couples<br>without<br>kids | Single<br>with<br>kids | Single<br>without<br>kids |
|---|------------------------------------|---------------------------------------|------------------------|---------------------------|
| 4.320                                       | 4.320                              | 4.320                                 | 4.320                  | 4.320                     |
| 4.311                                       | 4.311                              | 4.311                                 | 4.311                  | 4.311                     |
| 4.362                                       | 4.362                              | 4.362                                 | 4.362                  | 4.362                     |
| 4.405                                       | 4.405                              | 4.405                                 | 4.405                  | 4.405                     |
| 4.425                                       | 4.425                              | 4.425                                 | 4.425                  | 4.425                     |
| 4.469                                       | 4.469                              | 4.469                                 | 4.469                  | 4.469                     |
| 4.488                                       | 4.488                              | 4.488                                 | 4.488                  | 4.488                     |
| 4.500                                       | 4.500                              | 4.500                                 | 4.500                  | 4.500                     |
| 4.551                                       | 4.551                              | 4.551                                 | 4.551                  | 4.551                     |
| 4.572                                       | 4.572                              | 4.572                                 | 4.572                  | 4.572                     |
| 4.593                                       | 4.593                              | 4.593                                 | 4.593                  | 4.593                     |
| 4.614                                       | 4.614                              | 4.614                                 | 4.614                  | 4.614                     |
| 4.635                                       | 4.635                              | 4.635                                 | 4.635                  | 4.635                     |
| 4.656                                       | 4.656                              | 4.656                                 | 4.656                  | 4.656                     |
| 4.677                                       | 4.677                              | 4.677                                 | 4.677                  | 4.677                     |
| 4.698                                       | 4.698                              | 4.698                                 | 4.698                  | 4.698                     |
| 4.719                                       | 4.719                              | 4.719                                 | 4.719                  | 4.719                     |
| 4.740                                       | 4.740                              | 4.740                                 | 4.740                  | 4.740                     |
| 4.762                                       | 4.762                              | 4.762                                 | 4.762                  | 4.762                     |
| 4.803                                       | 4.803                              | 4.803                                 | 4.803                  | 4.803                     |
| 4.824                                       | 4.824                              | 4.824                                 | 4.824                  | 4.824                     |
| 4.845                                       | 4.845                              | 4.845                                 | 4.845                  | 4.845                     |
| 4.866                                       | 4.866                              | 4.866                                 | 4.866                  | 4.866                     |
| 4.887                                       | 4.887                              | 4.887                                 | 4.887                  | 4.887                     |
| 4.908                                       | 4.908                              | 4.908                                 | 4.908                  | 4.908                     |
| 4.929                                       | 4.929                              | 4.929                                 | 4.929                  | 4.929                     |
| 4.950                                       | 4.950                              | 4.950                                 | 4.950                  | 4.950                     |
| 5.034                                       | 5.034                              | 5.034                                 | 5.034                  | 5.034                     |
| 5.055                                       | 5.055                              | 5.055                                 | 5.055                  | 5.055                     |
| 5.076                                       | 5.076                              | 5.076                                 | 5.076                  | 5.076                     |
| 5.097                                       | 5.097                              | 5.097                                 | 5.097                  | 5.097                     |
| 5.118                                       | 5.118                              | 5.118                                 | 5.118                  | 5.118                     |
| 5.139                                       | 5.139                              | 5.139                                 | 5.139                  | 5.139                     |
| 5.160                                       | 5.160                              | 5.160                                 | 5.160                  | 5.160                     |
| 5.181                                       | 5.181                              | 5.181                                 | 5.181                  | 5.181                     |
| 5.202                                       | 5.202                              | 5.202                                 | 5.202                  | 5.202                     |
| 5.223                                       | 5.223                              | 5.223                                 | 5.223                  | 5.223                     |

| Single | Double |
|--------|--------|
| 3,622  | 4,026  |
| 3,639  | 3,973  |
| 3,676  | 3,992  |
| 3,676  | 4,009  |
| 3,680  | 4,026  |
| 3,684  | 4,043  |
| 3,684  | 4,060  |
| 3,684  | 4,077  |
| 3,688  | 4,094  |
| 3,691  | 4,111  |
| 3,691  | 4,128  |
| 3,691  | 4,145  |
| 3,691  | 4,162  |
| 3,691  | 4,179  |
| 3,691  | 4,196  |
| 3,691  | 4,213  |
| 3,691  | 4,230  |
| 3,691  | 4,247  |
| 3,691  | 4,264  |
| 3,691  | 4,281  |
| 3,691  | 4,298  |
| 3,691  | 4,315  |
| 3,691  | 4,332  |
| 3,691  | 4,349  |
| 3,691  | 4,366  |
| 3,691  | 4,383  |
| 3,691  | 4,400  |
| 3,691  | 4,417  |
| 3,691  | 4,434  |
| 3,691  | 4,451  |
| 3,691  | 4,468  |
| 3,691  | 4,485  |
| 3,691  | 4,502  |
| 3,691  | 4,519  |
| 3,691  | 4,535  |

| Line 15<br>Taxable<br>income is— | Built<br>in<br>gain<br>over<br>cost | Low(er) |
|----------------------------------|-------------------------------------|---------|
| 16,000                           |                                     | 16,000  |
| 16,050                           |                                     | 16,050  |
| 16,100                           |                                     | 16,100  |
| 16,150                           |                                     | 16,150  |
| 16,200                           |                                     | 16,200  |
| 16,250                           |                                     | 16,250  |
| 16,300                           |                                     | 16,300  |
| 16,350                           |                                     | 16,350  |
| 16,400                           |                                     | 16,400  |
| 16,450                           |                                     | 16,450  |
| 16,500                           |                                     | 16,500  |
| 16,550                           |                                     | 16,550  |
| 16,600                           |                                     | 16,600  |
| 16,650                           |                                     | 16,650  |
| 16,700                           |                                     | 16,700  |
| 16,750                           |                                     | 16,750  |
| 16,800                           |                                     | 16,800  |
| 16,850                           |                                     | 16,850  |
| 16,900                           |                                     | 16,900  |
| 16,950                           |                                     | 16,950  |
| 17,000                           |                                     | 17,000  |
| 17,050                           |                                     | 17,050  |
| 17,100                           |                                     | 17,100  |
| 17,150                           |                                     | 17,150  |
| 17,200                           |                                     | 17,200  |
| 17,250                           |                                     | 17,250  |
| 17,300                           |                                     | 17,300  |
| 17,350                           |                                     | 17,350  |
| 17,400                           |                                     | 17,400  |
| 17,450                           |                                     | 17,450  |
| 17,500                           |                                     | 17,500  |
| 17,550                           |                                     | 17,550  |
| 17,600                           |                                     | 17,600  |
| 17,650                           |                                     | 17,650  |
| 17,700                           |                                     | 17,700  |
| 17,750                           |                                     | 17,750  |
| 17,800                           |                                     | 17,800  |
| 17,850                           |                                     | 17,850  |
| 17,900                           |                                     | 17,900  |
| 17,950                           |                                     | 17,950  |
| 18,000                           |                                     | 18,000  |
| 18,050                           |                                     | 18,050  |
| 18,100                           |                                     | 18,100  |
| 18,150                           |                                     | 18,150  |
| 18,200                           |                                     | 18,200  |

| Year | Over   | Income | Income |
|------|--------|--------|--------|
| 1950 | 15,950 | 15,950 | 15,950 |
| 1951 | 16,000 | 16,000 | 16,000 |
| 1952 | 16,050 | 16,050 | 16,050 |
| 1953 | 16,100 | 16,100 | 16,100 |
| 1954 | 16,150 | 16,150 | 16,150 |
| 1955 | 16,200 | 16,200 | 16,200 |
| 1956 | 16,250 | 16,250 | 16,250 |
| 1957 | 16,300 | 16,300 | 16,300 |
| 1958 | 16,350 | 16,350 | 16,350 |
| 1959 | 16,400 | 16,400 | 16,400 |
| 1960 | 16,450 | 16,450 | 16,450 |
| 1961 | 16,500 | 16,500 | 16,500 |
| 1962 | 16,550 | 16,550 | 16,550 |
| 1963 | 16,600 | 16,600 | 16,600 |
| 1964 | 16,650 | 16,650 | 16,650 |
| 1965 | 16,700 | 16,700 | 16,700 |
| 1966 | 16,750 | 16,750 | 16,750 |
| 1967 | 16,800 | 16,800 | 16,800 |
| 1968 | 16,850 | 16,850 | 16,850 |
| 1969 | 16,900 | 16,900 | 16,900 |
| 1970 | 16,950 | 16,950 | 16,950 |
| 1971 | 17,000 | 17,000 | 17,000 |
| 1972 | 17,050 | 17,050 | 17,050 |
| 1973 | 17,100 | 17,100 | 17,100 |
| 1974 | 17,150 | 17,150 | 17,150 |
| 1975 | 17,200 | 17,200 | 17,200 |
| 1976 | 17,250 | 17,250 | 17,250 |
| 1977 | 17,300 | 17,300 | 17,300 |
| 1978 | 17,350 | 17,350 | 17,350 |
| 1979 | 17,400 | 17,400 | 17,400 |
| 1980 | 17,450 | 17,450 | 17,450 |
| 1981 | 17,500 | 17,500 | 17,500 |
| 1982 | 17,550 | 17,550 | 17,550 |
| 1983 | 17,600 | 17,600 | 17,600 |
| 1984 | 17,650 | 17,650 | 17,650 |
| 1985 | 17,700 | 17,700 | 17,700 |
| 1986 | 17,750 | 17,750 | 17,750 |
| 1987 | 17,800 | 17,800 | 17,800 |
| 1988 | 17,850 | 17,850 | 17,850 |
| 1989 | 17,900 | 17,900 | 17,900 |
| 1990 | 17,950 | 17,950 | 17,950 |
| 1991 | 18,000 | 18,000 | 18,000 |
| 1992 | 18,050 | 18,050 | 18,050 |
| 1993 | 18,100 | 18,100 | 18,100 |
| 1994 | 18,150 | 18,150 | 18,150 |
| 1995 | 18,200 | 18,200 | 18,200 |
| 1996 | 18,250 | 18,250 | 18,250 |
| 1997 | 18,300 | 18,300 | 18,300 |
| 1998 | 18,350 | 18,350 | 18,350 |
| 1999 | 18,400 | 18,400 | 18,400 |
| 2000 | 18,450 | 18,450 | 18,450 |
| 2001 | 18,500 | 18,500 | 18,500 |
| 2002 | 18,550 | 18,550 | 18,550 |
| 2003 | 18,600 | 18,600 | 18,600 |
| 2004 | 18,650 | 18,650 | 18,650 |
| 2005 | 18,700 | 18,700 | 18,700 |
| 2006 | 18,750 | 18,750 | 18,750 |
| 2007 | 18,800 | 18,800 | 18,800 |
| 2008 | 18,850 | 18,850 | 18,850 |
| 2009 | 18,900 | 18,900 | 18,900 |
| 2010 | 18,950 | 18,950 | 18,950 |
| 2011 | 19,000 | 19,000 | 19,000 |
| 2012 | 19,050 | 19,050 | 19,050 |
| 2013 | 19,100 | 19,100 | 19,100 |
| 2014 | 19,150 | 19,150 | 19,150 |
| 2015 | 19,200 | 19,200 | 19,200 |
| 2016 | 19,250 | 19,250 | 19,250 |
| 2017 | 19,300 | 19,300 | 19,300 |
| 2018 | 19,350 | 19,350 | 19,350 |
| 2019 | 19,400 | 19,400 | 19,400 |
| 2020 | 19,450 | 19,450 | 19,450 |
| 2021 | 19,500 | 19,500 | 19,500 |
| 2022 | 19,550 | 19,550 | 19,550 |
| 2023 | 19,600 | 19,600 | 19,600 |
| 2024 | 19,650 | 19,650 | 19,650 |
| 2025 | 19,700 | 19,700 | 19,700 |
| 2026 | 19     |        |        |

| Rank | Team | Points | Qualifying |
|------|------|--------|------------|
| 1    | USA  | 2,704  | 9          |
| 2    | GER  | 2,688  | 9          |
| 3    | FIN  | 2,688  | 9          |
| 4    | FIN  | 2,688  | 9          |
| 5    | FIN  | 2,688  | 9          |
| 6    | FIN  | 2,688  | 9          |
| 7    | FIN  | 2,688  | 9          |
| 8    | FIN  | 2,688  | 9          |
| 9    | FIN  | 2,688  | 9          |
| 10   | FIN  | 2,688  | 9          |
| 11   | FIN  | 2,688  | 9          |
| 12   | FIN  | 2,688  | 9          |
| 13   | FIN  | 2,688  | 9          |
| 14   | FIN  | 2,688  | 9          |
| 15   | FIN  | 2,688  | 9          |
| 16   | FIN  | 2,688  | 9          |
| 17   | FIN  | 2,688  | 9          |
| 18   | FIN  | 2,688  | 9          |
| 19   | FIN  | 2,688  | 9          |
| 20   | FIN  | 2,688  | 9          |
| 21   | FIN  | 2,688  | 9          |
| 22   | FIN  | 2,688  | 9          |
| 23   | FIN  | 2,688  | 9          |
| 24   | FIN  | 2,688  | 9          |
| 25   | FIN  | 2,688  | 9          |
| 26   | FIN  | 2,688  | 9          |
| 27   | FIN  | 2,688  | 9          |
| 28   | FIN  | 2,688  | 9          |
| 29   | FIN  | 2,688  | 9          |
| 30   | FIN  | 2,688  | 9          |
| 31   | FIN  | 2,688  | 9          |
| 32   | FIN  | 2,688  | 9          |
| 33   | FIN  | 2,688  | 9          |
| 34   | FIN  | 2,688  | 9          |
| 35   | FIN  | 2,688  | 9          |
| 36   | FIN  | 2,688  | 9          |
| 37   | FIN  | 2,688  | 9          |
| 38   | FIN  | 2,688  | 9          |
| 39   | FIN  | 2,688  | 9          |
| 40   | FIN  | 2,688  | 9          |
| 41   | FIN  | 2,688  | 9          |
| 42   | FIN  | 2,688  | 9          |
| 43   | FIN  | 2,688  | 9          |
| 44   | FIN  | 2,688  | 9          |
| 45   | FIN  | 2,688  | 9          |
| 46   | FIN  | 2,688  | 9          |
| 47   | FIN  | 2,688  | 9          |
| 48   | FIN  | 2,688  | 9          |
| 49   | FIN  | 2,688  | 9          |
| 50   | FIN  | 2,688  | 9          |
| 51   | FIN  | 2,688  | 9          |
| 52   | FIN  | 2,688  | 9          |
| 53   | FIN  | 2,688  | 9          |
| 54   | FIN  | 2,688  | 9          |
| 55   | FIN  | 2,688  | 9          |
| 56   | FIN  | 2,688  | 9          |
| 57   | FIN  | 2,688  | 9          |
| 58   | FIN  | 2,688  | 9          |
| 59   | FIN  | 2,688  | 9          |
| 60   | FIN  | 2,688  | 9          |
| 61   | FIN  | 2,688  | 9          |
| 62   | FIN  | 2,688  | 9          |
| 63   | FIN  | 2,688  | 9          |
| 64   | FIN  | 2,688  | 9          |
| 65   | FIN  | 2,688  | 9          |
| 66   | FIN  | 2,688  | 9          |
| 67   | FIN  | 2,688  | 9          |
| 68   | FIN  | 2,688  | 9          |
| 69   | FIN  | 2,688  | 9          |
| 70   | FIN  | 2,688  | 9          |
| 71   | FIN  | 2,688  | 9          |
| 72   | FIN  | 2,688  | 9          |
| 73   | FIN  | 2,688  | 9          |
| 74   | FIN  | 2,688  | 9          |
| 75   | FIN  | 2,688  | 9          |
| 76   | FIN  | 2,688  | 9          |
| 77   | FIN  | 2,688  | 9          |
| 78   | FIN  | 2,688  | 9          |
| 79   | FIN  | 2,688  | 9          |
| 80   | FIN  | 2,688  | 9          |
| 81   | FIN  | 2,688  | 9          |
| 82   | FIN  | 2,688  | 9          |
| 83   | FIN  | 2,688  | 9          |
| 84   | FIN  | 2,688  | 9          |
| 85   | FIN  | 2,688  | 9          |
| 86   | FIN  | 2,688  | 9          |
| 87   | FIN  | 2,688  | 9          |
| 88   | FIN  | 2,688  | 9          |
| 89   | FIN  | 2,688  | 9          |
| 90   | FIN  | 2,688  | 9          |
| 91   | FIN  | 2,688  | 9          |
| 92   | FIN  | 2,688  | 9          |
| 93   | FIN  | 2,688  | 9          |
| 94   | FIN  | 2,688  | 9          |
| 95   | FIN  | 2,688  | 9          |
| 96   | FIN  | 2,688  | 9          |
| 97   | FIN  | 2,688  | 9          |
| 98   | FIN  | 2,688  | 9          |
| 99   | FIN  | 2,688  | 9          |
| 100  | FIN  | 2,688  | 9          |

| Year | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 |      |

| Age     | Male | Female | Young |
|---------|------|--------|-------|
| 14-17   | 3.41 | 3.44   | 3.42  |
| 18-24   | 3.45 | 3.48   | 3.46  |
| 25-34   | 3.50 | 3.52   | 3.51  |
| 35-44   | 3.55 | 3.57   | 3.56  |
| 45-54   | 3.60 | 3.62   | 3.61  |
| 55-64   | 3.65 | 3.67   | 3.66  |
| 65-74   | 3.70 | 3.72   | 3.71  |
| 75-84   | 3.75 | 3.77   | 3.76  |
| 85-94   | 3.80 | 3.82   | 3.81  |
| 95-104  | 3.85 | 3.87   | 3.86  |
| 105-114 | 3.90 | 3.92   | 3.91  |
| 115-124 | 3.95 | 3.97   | 3.96  |
| 125-134 | 4.00 | 4.02   | 4.01  |
| 135-144 | 4.05 | 4.07   | 4.06  |
| 145-154 | 4.10 | 4.12   | 4.11  |
| 155-164 | 4.15 | 4.17   | 4.16  |
| 165-174 | 4.20 | 4.22   | 4.21  |
| 175-184 | 4.25 | 4.27   | 4.26  |
| 185-194 | 4.30 | 4.32   | 4.31  |
| 195-204 | 4.35 | 4.37   | 4.36  |
| 205-214 | 4.40 | 4.42   | 4.41  |
| 215-224 | 4.45 | 4.47   | 4.46  |
| 225-234 | 4.50 | 4.52   | 4.51  |
| 235-244 | 4.55 | 4.57   | 4.56  |
| 245-254 | 4.60 | 4.62   | 4.61  |
| 255-264 | 4.65 | 4.67   | 4.66  |
| 265-274 | 4.70 | 4.72   | 4.71  |
| 275-284 | 4.75 | 4.77   | 4.76  |
| 285-294 | 4.80 | 4.82   | 4.81  |
| 295-304 | 4.85 | 4.87   | 4.86  |
| 305-314 | 4.90 | 4.92   | 4.91  |
| 315-324 | 4.95 | 4.97   | 4.96  |
| 325-334 | 5.00 | 5.02   | 5.01  |
| 335-344 | 5.05 | 5.07   | 5.06  |
| 345-354 | 5.10 | 5.12   | 5.11  |
| 355-364 | 5.15 | 5.17   | 5.16  |
| 365-374 | 5.20 | 5.22   | 5.21  |
| 375-384 | 5.25 | 5.27   | 5.26  |
| 385-394 | 5.30 | 5.32   | 5.31  |
| 395-404 | 5.35 | 5.37   | 5.36  |
| 405-414 | 5.40 | 5.42   | 5.41  |
| 415-424 | 5.45 | 5.47   | 5.46  |
| 425-434 | 5.50 | 5.52   | 5.51  |
| 435-444 | 5.55 | 5.57   | 5.56  |
| 445-454 | 5.60 | 5.62   | 5.61  |
| 455-464 | 5.65 | 5.67   | 5.66  |
| 465-474 | 5.70 | 5.72   | 5.71  |
| 475-484 | 5.75 | 5.77   | 5.76  |
| 485-494 | 5.80 | 5.82   | 5.81  |
| 495-504 | 5.85 | 5.87   | 5.86  |
| 505-514 | 5.90 | 5.92   | 5.91  |
| 515-524 | 5.95 | 5.97   | 5.96  |
| 525-534 | 6.00 | 6.02   | 6.01  |
| 535-544 | 6.05 | 6.07   | 6.06  |
| 545-554 | 6.10 | 6.12   | 6.11  |
| 555-564 | 6.15 | 6.17   | 6.16  |
| 565-574 | 6.20 | 6.22   | 6.21  |
| 575-584 | 6.25 | 6.27   | 6.26  |
| 585-594 | 6.30 | 6.32   | 6.31  |
| 595-604 | 6.35 | 6.37   | 6.36  |
| 605-614 | 6.40 | 6.42   | 6.41  |
| 615-624 | 6.45 | 6.47   | 6.46  |
| 625-634 | 6.50 | 6.52   | 6.51  |
| 635-644 | 6.55 | 6.57   | 6.56  |
| 645-654 | 6.60 | 6.62   | 6.61  |
| 655-664 | 6.65 | 6.67   | 6.66  |
| 665-674 | 6.70 | 6.72   | 6.71  |
| 675-684 | 6.75 | 6.77   | 6.76  |
| 685-694 | 6.80 | 6.82   | 6.81  |
| 695-704 | 6.85 | 6.87   | 6.86  |
| 705-714 | 6.90 | 6.92   | 6.91  |
| 715-724 | 6.95 | 6.97   | 6.96  |
| 725-734 | 7.00 | 7.02   | 7.01  |
| 735-744 | 7.05 | 7.07   | 7.06  |
| 745-754 | 7.10 | 7.12   | 7.11  |
| 755-764 | 7.15 | 7.17   | 7.16  |
| 765-774 | 7.20 | 7.22   | 7.21  |
| 775-784 | 7.25 | 7.27   | 7.26  |
| 785-794 | 7.30 | 7.32   | 7.31  |
| 795-804 | 7.35 | 7.37   | 7.36  |
| 805-814 | 7.40 | 7.42   | 7.41  |
| 815-824 |      |        |       |

[illegible]

| Line | Item                    | Q1      | Q2      | Q3      | Q4      | YTD      |
|------|-------------------------|---------|---------|---------|---------|----------|
| 1    | Net sales               | 10,000  | 12,000  | 11,000  | 13,000  | 46,000   |
| 2    | Cost of goods sold      | (6,000) | (7,000) | (6,500) | (8,000) | (27,500) |
| 3    | Gross profit            | 4,000   | 5,000   | 4,500   | 5,000   | 18,500   |
| 4    | Selling expenses        | (1,000) | (1,200) | (1,100) | (1,300) | (4,600)  |
| 5    | Administrative expenses | (800)   | (900)   | (850)   | (950)   | (3,500)  |
| 6    | Depreciation            | (500)   | (500)   | (500)   | (500)   | (2,000)  |
| 7    | Interest expense        | (300)   | (300)   | (300)   | (300)   | (1,200)  |
| 8    | Income before taxes     | 1,400   | 1,800   | 1,650   | 1,950   | 6,800    |
| 9    | Income tax expense      | (420)   | (504)   | (462)   | (546)   | (1,932)  |
| 10   | Net income              | 980     | 1,296   | 1,188   | 1,404   | 4,868    |

|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

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Page 15



1976

Schedules A & B—Itemized Deductions AND  
Dividend and Interest Income

See instructions for Schedules A and B (Form 1040).  
 See instructions for Schedules A and B (Form 1040).

Your social security number

## Schedule A—Itemized Deductions (Schedule B on back)

| Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 13 of instructions.) |   | Contributions (See page 15 of instructions for examples.)                                       |  |
|--|---|---|--|
| 1  | 2   | 3   | 4  |
| 1 Insurance premiums for medical care (See page 13 of instructions.)                                   | 2 Amount paid for medical care (See page 13 of instructions.)   | 21 a Cash contributions for which you have receipts, cancelled checks or other written evidence | 21 b Contributions to charities, foundations, Lot donors and amounts.                |
| 3 Enter 1% of line 15c, Form 1040  | 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)   | 22 Other than cash (See page 15 of instructions.)   | 23 Carryover from prior years  |
| 5 Enter balance of insurance premiums for medical care not entered on line 1                           | 6 Enter other medical and dental expenses: a Doctors, dentists, nurses, etc. b Other (dentures, hearing aids, dentures, eyeglasses, transportation, etc.) | 24 Total contributions (add lines 21a through 23). Enter here and on line 37                    | 25 Casualty or Theft Losses (See page 15 of instructions.)                           |
| 7 Total (add lines 4 through 6c)   | 8 Enter 3% of line 15c, Form 1040   | 26 Insurance reimbursement  | 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)   |
| 9 Subtract line 8 from line 7 (if less than zero, enter zero)  | 10 Total (add lines 1 and 9). Enter here and on line 34   | 28 Insurance reimbursement  | 29 Enter \$100 or amount on line 27, whichever is smaller. Enter here and on line 38 |
| 11 State and local income taxes (See page 13 of instructions.)   | 12 Real estate taxes (See page 13 of instructions.)   | 29 Miscellaneous Deductions (See page 15 of instructions.)                                      | 30 Charitable contributions (See page 15 of instructions.)                           |
| 13 State and local income taxes (See page 13 of instructions.)   | 14 Personal property taxes (See page 13 of instructions.)   | 31 Union dues   | 32 Other (itemize)   |
| 15 Other (itemize)   | 16 Total (add lines 11 through 15). Enter here and on line 35   | 33 Total (add lines 30 through 32). Enter here and on line 39                                   | 34 Total medical and dental—line 10  |
| 17 Total (add lines 11 through 15). Enter here and on line 35  | 18 Home mortgage interest expense (See page 14 of instructions.)  | 35 Total taxes—line 17  | 36 Total interest—line 20  |
| 19 Other (itemize)   | 20 Total (add lines 18 and 19). Enter here and on line 35   | 37 Total contributions—line 24  | 38 Charitable contributions—line 29  |
| 20 Total (add lines 18 and 19). Enter here and on line 35  |   | 39 Total miscellaneous—line 33  | 40 Total deductions (add lines 34 through 39). Enter here and on Form 1040, line 44  |

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**Part IV** Computation of Alternative Tax. (See Instruction 5 to See if the Alternative Tax Will Benefit You)

|    |  |    |
|----|--|----|
| 17 | Enter amount from Form 1040, line 47   | 17 |
| 18 | Enter amount from line 15a (or Form 4798, Part IV, line 8(a))  | 18 |
| 19 | Subtract line 18 from line 17. (If line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you.)  | 19 |
| 20 | Enter \$25,000 (\$12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.<br><b>Note:</b> If line 18 does not exceed \$25,000 (\$12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24. | 20 |
| 21 | Add lines 19 and 20  | 21 |
| 22 | Tax on amount on line 17*  | 22 |
| 23 | Tax on amount on line 21*  | 23 |
| 24 | Subtract line 23 from line 22  | 24 |
| 25 | Tax on amount on line 19*  | 25 |
| 26 | Enter 50% of line 18 but not more than \$12,500 (\$6,250 if married filing separately)   | 26 |
| 27 | Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040.   | 27 |

\*If the amount on which this tax is to be computed is \$20,000 or less use the Tax Table; if more than \$20,000 use the Rate Schedules X, Y, or Z.

**Note:** Enter your capital loss carryovers from 1976 to 1977:

Short-term (from Form 4798, Part II or Part V) . . . . .

Long-term (from Form 4798, Part II or Part V) . . . . .

|          |           |
|----------|-----------|
| Pre-1970 | Post-1969 |
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6-1 (1-7-76)

**SCHEDULE E**  
(Form 1040)  
Supplemental Income Schedule

From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.  
➔ Attach to Form 1040. ➔ See Instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040

Your local security number

**Supplemental Income Schedule**

**Part I** Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 32a. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

1 Name of employer contributing part of the cost? . . . . .  
If "Yes," is your contribution recordable within 3 years of the annuity starting date? . . . . .  
If "Yes," show: Your contribution \$ . . . . . Contribution received in prior years . . . . .  
3 Amount excludable this year . . . . .  
4 Taxable portion (subtracted line 4 from line 3) . . . . .

**Part II** Rent and Royalty Income. If you used more space, see Form 4831.  
Have you claimed expenses connected with your vacation home rented to others? . . . . .  
**Note:** If you are reporting from rental income from the Schedule E Instructions to determine if you should file Form 4831. If it least one of the following conditions apply, you must file Form 4831.

(a) Gross rental income exceeds \$1,000 . . . . .  
(b) Total amount of expenses (including depreciation) exceeds \$1,000 . . . . .  
(c) Other expenses (including depreciation) exceed \$1,000 . . . . .

6 Totals . . . . .  
7 Net rental income (or loss) from rents and royalties (column (c) less column (b) and (d)) . . . . .  
8 Net rental income (or loss) (from Form 4831) . . . . .  
9 Net rental profit (or loss) (from Form 4831) . . . . .  
10 Total rent and royalty income (add lines 7, 8, and 9) . . . . .

**Part III** Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.  
**Note:** If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should file Form 4825. If all trust income in your gross income is from farming or fishing, check this box ☐ **Yes**.  
Enter or check "Yes" for Small Business Corp. . . . .  
(a) Name . . . . .  
(b) Employer identification number . . . . .  
(c) Income or loss . . . . .  
(d) Income or loss . . . . .  
(e) Income or loss . . . . .  
(f) Income or loss . . . . .  
(g) Income or loss . . . . .  
(h) Income or loss . . . . .  
(i) Income or loss . . . . .  
(j) Income or loss . . . . .  
(k) Income or loss . . . . .  
(l) Income or loss . . . . .  
(m) Income or loss . . . . .  
(n) Income or loss . . . . .  
(o) Income or loss . . . . .  
(p) Income or loss . . . . .  
(q) Income or loss . . . . .  
(r) Income or loss . . . . .  
(s) Income or loss . . . . .  
(t) Income or loss . . . . .  
(u) Income or loss . . . . .  
(v) Income or loss . . . . .  
(w) Income or loss . . . . .  
(x) Income or loss . . . . .  
(y) Income or loss . . . . .  
(z) Income or loss . . . . .

11 Totals . . . . .  
12 Income or loss. Total of column (d) less total of column (e) . . . . .  
13 TOTAL (add lines 5, 10, and 12). Enter here and on Form 1040, line 32a. . . . .

**Explanation of Column (e), Part II**

1 Total additional first-year depreciation (do not include in Items below)

2 Totals . . . . .

**Schedule for Depreciation Claimed in Part II Above**

If you need more space use Form 4552.

(a) Description of property . . . . . (b) Date acquired . . . . . (c) Cost or other basis . . . . . (d) Method of depreciation . . . . . (e) Amount of depreciation claimed in prior years . . . . . (f) Amount of depreciation claimed in current year . . . . .

1 Total additional first-year depreciation (do not include in Items below)

2 Totals . . . . .

3 Total additional first-year depreciation (do not include in Items below)

4 Totals . . . . .

5 Total additional first-year depreciation (do not include in Items below)

6 Totals . . . . .

7 Total additional first-year depreciation (do not include in Items below)

8 Totals . . . . .

9 Total additional first-year depreciation (do not include in Items below)

10 Totals . . . . .

11 Total additional first-year depreciation (do not include in Items below)

12 Totals . . . . .

13 Total additional first-year depreciation (do not include in Items below)

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# **SCHEDULE SE (Form 1040)** **Computation of Social Security Self-Employment Tax** **1976**

See instructions for Schedule SE (Form 1040). **1976**

- If you had wages, including line 15, of \$1,300 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the optional method). See instructions for Schedule SE (Form 1040).
- If you had wages, including line 15, of less than \$1,300, you may use the optional method. See instructions for Schedule SE (Form 1040).
- If you had wages, including line 15, of less than \$1,300, you may use the optional method. See instructions for Schedule SE (Form 1040).

## **NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)**

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.)

● If you have only firm income complete Parts I and II. ● If you have only nonfirm income complete Parts II and III.

● If you have both firm and nonfirm income complete Parts I, II, and III.

## **Part I Computation of Net Earnings from Self-Employment**

1. Enter your gross income from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 2 must be completed even if you use the **REGULAR METHOD**.

2. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 3 must be completed even if you use the **REGULAR METHOD**.

3. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 4 must be completed even if you use the **REGULAR METHOD**.

4. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 5 must be completed even if you use the **REGULAR METHOD**.

5. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 6 must be completed even if you use the **REGULAR METHOD**.

6. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 7 must be completed even if you use the **REGULAR METHOD**.

7. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 8 must be completed even if you use the **REGULAR METHOD**.

8. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 9 must be completed even if you use the **REGULAR METHOD**.

9. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 10 must be completed even if you use the **REGULAR METHOD**.

10. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 11 must be completed even if you use the **REGULAR METHOD**.

11. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 12 must be completed even if you use the **REGULAR METHOD**.

12. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 13 must be completed even if you use the **REGULAR METHOD**.

13. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 14 must be completed even if you use the **REGULAR METHOD**.

14. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 15 must be completed even if you use the **REGULAR METHOD**.

15. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 16 must be completed even if you use the **REGULAR METHOD**.

16. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 17 must be completed even if you use the **REGULAR METHOD**.

17. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 18 must be completed even if you use the **REGULAR METHOD**.

18. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 19 must be completed even if you use the **REGULAR METHOD**.

19. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 20 must be completed even if you use the **REGULAR METHOD**.

20. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 21 must be completed even if you use the **REGULAR METHOD**.

21. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 22 must be completed even if you use the **REGULAR METHOD**.

22. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 23 must be completed even if you use the **REGULAR METHOD**.

23. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 24 must be completed even if you use the **REGULAR METHOD**.

24. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 25 must be completed even if you use the **REGULAR METHOD**.

25. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 26 must be completed even if you use the **REGULAR METHOD**.

26. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 27 must be completed even if you use the **REGULAR METHOD**.

27. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 28 must be completed even if you use the **REGULAR METHOD**.

28. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 29 must be completed even if you use the **REGULAR METHOD**.

29. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 30 must be completed even if you use the **REGULAR METHOD**.

30. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 31 must be completed even if you use the **REGULAR METHOD**.

31. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 32 must be completed even if you use the **REGULAR METHOD**.

32. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 33 must be completed even if you use the **REGULAR METHOD**.

33. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 34 must be completed even if you use the **REGULAR METHOD**.

34. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 35 must be completed even if you use the **REGULAR METHOD**.

35. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 36 must be completed even if you use the **REGULAR METHOD**.

36. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 37 must be completed even if you use the **REGULAR METHOD**.

37. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 38 must be completed even if you use the **REGULAR METHOD**.

38. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 39 must be completed even if you use the **REGULAR METHOD**.

39. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 40 must be completed even if you use the **REGULAR METHOD**.

40. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 41 must be completed even if you use the **REGULAR METHOD**.

41. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 42 must be completed even if you use the **REGULAR METHOD**.

42. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 43 must be completed even if you use the **REGULAR METHOD**.

43. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 44 must be completed even if you use the **REGULAR METHOD**.

44. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 45 must be completed even if you use the **REGULAR METHOD**.

45. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 46 must be completed even if you use the **REGULAR METHOD**.

46. Enter your gross profit from all sources (including line 15 of Form 1040) using the **OPTIONAL METHOD**. Line 47 must be completed even if you use the **REGULAR METHOD**.

# **2555 Exemption of Income Earned Abroad**

See instructions for Form 2555. **1976**

Department of the Treasury

This form is to be used only by United States Citizens and Certain Resident Aliens (See instruction 1.)

Name of taxpayer

Foreign address (including Country)

Employer's U.S. Social Security number

Your occupation

Employer's U.S. Social Security number

Office where you work

For an explanation of the provisions under which earned income of citizens abroad is exempt, see instructions. You may ob-

tain forms from any Internal Revenue office, U.S. Embassy, or Consulate.

Check boxes under which you claim exemption: ☐ Bona fide residence. Complete Parts I and III.

☐ Physical presence. Complete Parts I and III.

Complete all items in the parts pertaining to your status. If an item does not apply, write "DOES NOT APPLY."

Part I To be completed for Bona Fide Residence Only

1 Foreign country in which you claim bona fide residence

2 Kind of living quarters in foreign country: ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer

3 Did your family live with you abroad during any part of the taxable year? ☐ Yes ☐ No

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resi-

dent of that country? ☐ Yes ☐ No

(b) If you have made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resi-

dent of that country, did you also make a statement to the authorities of the foreign country that you are not a resident, and the country holds you are

not subject to its income tax, you do not qualify for the U.S. exemption (see instruction 8(c)). ☐ Yes ☐ No

5 Completed 1976 Form 2555-1 (see instructions) ☐ Yes ☐ No

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad.

(b) State the type of visa you entered the foreign country under.

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? ☐ Yes ☐ No

(d) List the places where you have resided and the dates of residence since you left the U.S. to establish residence abroad.

(e) Did you maintain a home in the U.S. while residing abroad? ☐ Yes ☐ No

If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants.

Part II To be Completed for Physical Presence Only

7 The 18 month period for exemption for physical presence in a foreign country is based on 18 months of physical presence in a foreign country.

8 Enter all travel abroad during the 18 month period. The exemption is based on an actual number of days in a foreign country, not number of full days or

of 18 month period. If there was no travel period to report during the period, write in schedule that you were physically present in a foreign country or

countries during the entire 18 month period.

9 Enter gross wages you claimed exemption for income earned abroad under section 911.

## 1

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income.

- 4 Noncash remuneration (Market value of property or facilities furnished by employer. Attach statement showing how determined.)

- (a) Home  
(b) Car  
(c) Other property facilities (Specify )

- (a) Cost of living  
(b) Overpass differential  
(c) Family  
(d) Education  
(e) Home leave  
(f) Quarters  
(g) Cost-of-living differential (Breadstuffs)

- 273 Total earned income from sources outside the U.S.  
274  
275 Amount exempt (if exempt status changed during the taxable year, complete schedule below)  
276  
277 Exempt income (Line 17 less line 18. If less than zero, enter 0. Enter here and report on Form 1000.)

(The \$20,000 and \$25,000 exemptions are for full taxable years. Prorate them if your exempt status changes during the taxable year. See Instructions B(a)(ii) and 10(c).)

|  | A        | B        |
|--|----------|----------|
| 10 Applicable exemption  | \$20,000 | \$25,000 |
| 11 Total number of qualifying days in taxable year   |          |          |
| 12 Total number of exemption days in taxable year  |          |          |
| 13 Percentage applicable (Divide the number of days on line 21 by the number of days on line 22)   | %        | %        |
| 14 Allowable exemption (Multiply the amount on line 20 by the percent on line 23)                  | \$       | \$       |
| 15 Total allowable exemption (Add amounts on line 20, columns A and B. Enter less and on line 18.) | \$       | \$       |

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tion of 2 months to June 15. The 2

- U.S. citizens in foreign countries are subject to the same U.S. income tax laws as those living in the U.S. However, there is an exception as to their

- tax. Guide for U.S. Citizens Abroad
- Resident aliens of the U.S. from certain foreign countries with whom tax treaties are in effect qualify for the benefits of section 911(a)(2) of the
- office where the return will be filed, use for the date of the return (for calendar year taxpayers, this would be June 15). Interest is charged in the same manner as explained in Instruc-

2. **How to file.**—If you qualify for ex-  
emption on any part of your earned in-

- If you earned your only income broad and all of it qualifies for exemption, you need only complete this form and attach it to a Form 1040 showing your name, address, social security number and signature.**

- 7. Earned Income.**—Earned income from sources outside the U.S. means

3. **Where to file.**—File Form 2555 with Form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

- 4. When to file.**—April 15 is the due date for filing calendar year income tax returns. However, if you are residing or traveling outside the U.S. on April 15, your return is automatically allowed an extension.

- 

8. Bona Fide residence (sec. 911(a)(1) Internal Revenue Code).—  
(a) General.—  
(i) If you are a bona fide resident

- of a foreign country or countries for an uninterrupted period which includes an entire taxable year, you can, subject to the rules in Instruction 10, exclude up to \$ 0.000 or \$ 5,000 of your earned

- Income** from personal services rendered abroad for each taxable year for each of the first 3 consecutive years of your bona fide foreign residence, you can exclude no more than \$20,000 earned

- (ii) Use the following example to

- Assuming the third consecutive year

- June 30, prorate both the \$20,000 and \$25,000 during that year. The \$20,000 limitation will apply for January 1 through June 30, and the \$25,000 limitation will apply for July 1 through De-

- (b) **Determination of residence**—No specific rule can be stated for determining whether you are a bona fide

- the determination involves your intention as to the length and nature of your stay. Your intention to establish a bona fide residence in a foreign country may be evidenced by words and acts. If

- these conflict, more emphasis will be placed on acts than words. Generally, if you go to a foreign country for a definite purpose of a temporary nature and return to the U.S. after that purpose has

- However, if accomplishing the purpose requires an extended and indefinite stay and you therefore make your home

- (c) **Statement of nonresidence**—If you made a statement to the authorities in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes.

- of a foreign country in which you have earned income that you are not a resident of that country, and you have been held not subject to its income tax, you will not be considered a bona fide resi-

- dent of that foreign country. If you made such a statement and a determination is being made as to whether you qualify as a bona fide foreign resident, provided no adverse determination has

- been made by the authorities of the

foreign country on your nonresident status, you will be considered not subject to the income tax of that foreign country.

(d) **Treatment of noncash remuneration.** If you qualify as a bona fide resident in the foreign country, you will be treated in the form of a right to use property or facilities (such as a home or automobile) for which the foreign country has no comparable tax, as if you were an alien who is not subject to the \$20,000 or \$25,000 exclusion.

(e) **Definitions.**

(i) **Entire taxable year.**—If you use a U.S. citizen's bona fide residence for the entire taxable year and ending period beginning January 1 and ending December 31, you are considered to have an uninterrupted period (a) above, refers to a U.S. citizen's bona fide residence in the foreign country.

#### 9. Physical Presence (sec. 911(c)(2) Internal Revenue Code).

(a) **General.**—If you are physically present in a foreign country for a total of at least 510 days during any period of 18 consecutive months, you will be considered to have met the physical presence test. From 10, exclude up to \$20,000 of your earned income for each taxable year. If you are not a U.S. citizen, your income is for personal services performed in the 18-month period.

(b) **Application of 18-month period.**—If you are physically present in a foreign country for a total of at least 510 days during any period of 18 consecutive months, you will be considered to have met the physical presence test. From 10, exclude up to \$20,000 of your earned income for each taxable year. If you are not a U.S. citizen, your income is for personal services performed in the 18-month period.

(c) **Accrual of exemption.**—A U.S. citizen becomes entitled to the exemption if he used in figuring the exemption is the taxable year. The number of days to which the exemption is claimed.

(d) **Treatment of persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(e) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(f) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(g) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

A taxpayer may receive earned income in one taxable year for personal services performed in another taxable year. If the income is received in the year of attribution, this earned income is considered as received in the year of attribution. This earned income is not subject to the tax on foreign income. However, it is to be excluded from the tax on foreign income. If the income is received in the year of attribution, this earned income is considered as received in the year of attribution. This earned income is not subject to the tax on foreign income. However, it is to be excluded from the tax on foreign income.

This rule applies only in determining the amount of the exemption and does not apply to the tax on foreign income. If the income is received in the year of attribution, this earned income is considered as received in the year of attribution. This earned income is not subject to the tax on foreign income. However, it is to be excluded from the tax on foreign income.

(i) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(j) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(k) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(l) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(m) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(n) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(o) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

otherwise deductible (except deductions allowed for personal exemptions) for the taxable year in which the income is received. This earned income is not subject to the tax on foreign income. However, it is to be excluded from the tax on foreign income. If the income is received in the year of attribution, this earned income is considered as received in the year of attribution. This earned income is not subject to the tax on foreign income. However, it is to be excluded from the tax on foreign income.

(i) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(j) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(k) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(l) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(m) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(n) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(o) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

(p) **Exemption for persons or annuities.**—If you are a U.S. citizen, you are not entitled to the exemption if you are a person or annuity.

## 4625

Form 4625 (Rev. 1976)

Department of the Treasury

Notice to be shown on Form 1040

## Computation of Minimum Tax

Attach to Form 1040

Form 4625 (Rev. 1976)

Department of the Treasury

Notice to be shown on Form 1040

Form 4625 (Rev. 1976)

Department of the Treasury

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Form 4625 (Rev. 1976)

Department of the Treasury

Notice to be shown on Form 1040

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## Instructions

**Line 1—Earned income.** "Earned income" means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, honoraria, and other income received in connection with services actually rendered. It includes the prices and awards received for the services. If you are a group term life insurance purchaser for employees that are includable in gross income, it also includes property received from a trade or business and transferred to another individual.

If you perform personal services for a corporation, "earned income" generally means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It includes the price and awards received for the services. If you are a group term life insurance purchaser for employees that are includable in gross income, it also includes property received from a trade or business and transferred to another individual.

The entire amount you receive for personal services actually rendered, such as honoraria, fees, commissions, salaries, or account, will be treated as earned income if you are individually or jointly performing the services, even though you employ assistants to perform all or part of the services.

If you are engaged in a proprietorship, partnership, or joint venture, your services and capital are material income-producing factors, a reasonable allowance for the services actually rendered shall be considered earned income from such trade or business. However, the total amount of the services actually rendered shall be considered earned income from such trade or business only if the services are material income-producing factors.

ness including any guaranteed payment received from a partnership. An item of income received from a partnership shall be treated as earned income if the partnership is a partnership for federal income tax purposes.

If you are a nonresident alien, "earned income" includes only income from a trade or business in the United States.

"Earned income" does not include dividend income from an electing Small Business Corporation, other distributions of income from a corporation, or other distributions of income from a partnership, or other distributions of income from a trust, or other distributions of income from a pension or annuity plan.

"Earned income" also does not include distributions from qualified pension, profit sharing, stock bonus or deferred compensation plans, or other distributions of income from a pension or annuity plan.

If you are a nonresident alien, "earned income" does not include income not connected with United States business subject to 30 percent tax.

**Line 2—Deductions.**—Include on this line any deductions from gross income that are allowable in computing taxable income. In determining adjusted gross income and net income, you may deduct the following items:

- (1) Deductions allowable to or chargeable against earned income such as:
  - (a) Deductions allowable to or chargeable against gross income, and
  - (b) Deductions allowable to or chargeable against net income.
- (2) Deductions allowable to or chargeable against gross income, and

(3) Deductions allowable to employees for their contributions to qualified pension, profit sharing, stock bonus or deferred compensation plans.

(4) Allowable deductions for moving expenses.

(5) Deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of the amount of the deduction allowed due to overpayment on his behalf by corporation to qualified pension plan over amounts not retained by the corporation.

(6) A net operating loss deduction to the extent that the net operating loss carried to the taxable year exceeds the net operating loss carryover from the preceding taxable year.

**Line 8.**—The tax preference items to take into consideration for purposes of this form are the same as those required for purposes of the tax credit for taxes paid.

**Line 9—Excluded Taxable Income.**—"Excluded taxable income" means the excess of the portion of taxable income attributable to earned net income over the portion of taxable income attributable to short-term capital gains.

**Short-Term Returns.**—If you are required to make a return of less than twelve months, your tax is determined on the basis of the short-term return. However, if a short period return is required, you must also file a return for the purposes of a properly assessed, maximum tax computation shall not apply unless the taxable year is a short-term return.

**Alternative Tax.**—If you have excess capital losses and your tax bracket is high, you may elect to compute your taxable income on the basis of the alternative tax rates 18 to 31.

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Form  
Department of the Treasury  
Internal Revenue Service

Instructions for Form 1040

## Capital Loss Carryover

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1976.)

Attach to Form 1040

1976

Social Security Number

Note: Complete Only Page 1 of This Form to Compute Your Capital Loss Carryover for Your 1976 Schedule D (Form 1040), lines 4a and 4b, and 21a, 21b, and 21c. Do NOT SHOW A LOSS.

**Part I—Post-1969 Capital Loss Carryovers to 1976.** Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a), is larger than the loss deducted on your 1975 Form 1040, line 29a.

## Section A—Short-term Capital Loss Carryover

- 1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5, if none, enter zero and ignore lines 2 through 6. Enter 0 to line 7.
- 2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13, if that line is blank or shows a loss, enter a zero.
- 3 Reduce any loss on line 1 to the extent of any gain on line 2.
- 4 Enter amount shown on your 1975 Form 1040, line 29b.
- 5 Enter smaller of line 3 or 4.
- 6 Excess of amount on line 1 over amount on line 5.
- Note: After 1969, enter this amount on your 1976 Schedule D (Form 1040), line 4. If attributable to years beginning after 1969, enter this amount on your 1976 Schedule D (Form 1040), line 4.

## Section B—Long-term Capital Loss Carryover

- 7 Line 4 less line 5. (Note: If you entered line 2 through 6, enter amount from your 1975 Form 1040, line 29b.)
- 8 Enter gain shown on your 1975 Schedule D (Form 1040), line 13, if none, enter zero and ignore lines 9 through 12.
- 9 Enter gain shown on your 1975 Schedule D (Form 1040), line 9, if that line is blank or shows a loss, enter a zero.
- 10 Reduce any loss on line 8 to the extent of any gain on line 9.
- 11 Multiply amount on line 7 by 2.
- 12 Excess of amount on line 10 over amount on line 11.
- Note: The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 4a.

**Part II—Post-1969 Capital Loss Carryovers to 1976.** Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(b), is larger than the loss deducted on your 1975 Form 1040, line 30a.

## Section A—Short-term Capital Loss Carryover

- 1 Enter loss shown on your 1976 Schedule D (Form 1040), line 5, if none, enter zero and ignore lines 2 through 6—then go to line 7.
- 2 Enter gain shown on your 1976 Schedule D (Form 1040), line 13, if that line is blank or shows a loss, enter a zero.
- 3 Reduce any loss on line 1 to the extent of any gain on line 2.
- 4 Enter amount shown on your 1976 Form 1040, line 30a.
- 5 Enter smaller of line 3 or 4.
- 6 Excess of amount on line 1 over amount on line 5.
- Note: The amount on line 6 is your short-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).

## Section B—Long-term Capital Loss Carryover

- 7 Line 4 less line 5. (Note: If you entered line 2 through 6, enter amount from your 1976 Form 1040, line 30a.)
- 8 Enter gain shown on your 1976 Schedule D (Form 1040), line 13, if none, enter zero and ignore lines 9 through 12.
- 9 Enter gain shown on your 1976 Schedule D (Form 1040), line 5, if that line is blank or shows a loss, enter a zero.
- 10 Reduce any loss on line 8 to the extent of any gain on line 9.
- 11 Multiply amount on line 7 by 2.
- 12 Excess of amount on line 10 over amount on line 11.
- Note: After 1969, enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).

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# Do Not Complete the Rest of This Form if You Do Not Have a Pre-1970 Capital Loss Carryover to 1976 (See Instruction A).

**Section A—Short-Term Capital Gains and Losses**

1 Amount from 1976 Schedule D (Form 1040), line 5

2 Amount from Part III, line 17

3 Net short-term gain or (loss), combine lines 1 and 2

**Section B—Long-Term Capital Gains and Losses**

4 Amount from 1976 Schedule D (Form 1040), line 13

5 Amount from Part III, line 23

6 Net long-term gain or (loss), combine lines 4 and 5

**Section C—Summary of Sections A and B**

7 Combine lines 3 and 6 and enter the net gain or (loss) here

8 Enter 50% of line 7, if line 7 is zero or a loss, enter a zero; if line 7 is a gain, enter 50% of the gain. (See Schedule D (Form 1040), Part IV, for computation of alternative tax.) Enter zero if there is a loss or no entry on line 6.

(b) Subtract line 8(a) from line 7. Enter line 7 and line 30a, the smallest of:

(i) line 7 shows a loss—

(ii) line 7 shows a gain—

(c) Enter one of the following amounts:

(i) \$10,000 amount on line 9(a).

(ii) If line 6 is zero or a net gain, enter amount from line 7 or (b).

(iii) If line 6 is a net loss, enter amount from line 7 added to 50% of amount on line 6.

(b) Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(i) \$10,000 amount on line 9(a).

(ii) If line 6 is zero or a net gain, enter amount from line 7 or (b).

(iii) If line 6 is a net loss, enter amount from line 7 added to 50% of amount on line 6.

## Section D—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 and 6 of Part IV

10 Enter loss from line 3, if line 3 is zero or a gain, enter a zero.

11 Enter loss from line 6.

12 Enter gain, if any, from line 3, if line 3 is zero or a loss, enter a zero.

13 Reduce loss on line 11 to the extent of the gain, if any, on line 12.

14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and enter the net gain, if any, or a loss, enter a zero.

Note: If line 12 is a loss, enter the loss on line 12 through 21 and enter on line 22 the loss shown on line 5.

15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11.

16 Enter smaller of amount on line 14 or line 15.

17 Enter excess of gain on line 14 over amount on line 16.

18 Enter loss from line 2, if line 2 is blank, enter a zero.

19 Enter excess of loss 18 over line 17 to the extent of loss, if any, on line 18 (see instructions).

20 Enter loss from line 5.

21 Add the gain(s) on line(s) 16 and 19.

22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see instructions).

23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero).

24 Subtract amount on line 23 from the loss on line 13.

25 Enter loss from line 23 on line 24.

26 Add lines 10, 23, and 25.

27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(a) Amount on line 26.

(b) \$1,000 (Married taxpayers filing separate returns see instruction D); or

(c) Taxable income, as adjusted (see instruction J in instructions for Schedule D (Form 1040)).

# Do Not Complete the Rest of This Form if You Do Not Have a Pre-1970 Capital Loss Carryover to 1976 (See Instruction A).

**Section A—Short-Term Capital Gains and Losses**

1 Amount from 1976 Schedule D (Form 1040), line 5

2 Amount from Part III, line 17

3 Net short-term gain or (loss), combine lines 1 and 2

**Section B—Long-Term Capital Gains and Losses**

4 Amount from 1976 Schedule D (Form 1040), line 13

5 Amount from Part III, line 23

6 Net long-term gain or (loss), combine lines 4 and 5

**Section C—Summary of Sections A and B**

7 Combine lines 3 and 6 and enter the net gain or (loss) here

8 Enter 50% of line 7, if line 7 is zero or a loss, enter a zero; if line 7 is a gain, enter 50% of the gain. (See Schedule D (Form 1040), Part IV, for computation of alternative tax.) Enter zero if there is a loss or no entry on line 6.

(b) Subtract line 8(a) from line 7. Enter line 7 and line 30a, the smallest of:

(i) line 7 shows a loss—

(ii) line 7 shows a gain—

(c) Enter one of the following amounts:

(i) \$10,000 amount on line 9(a).

(ii) If line 6 is zero or a net gain, enter amount from line 7 or (b).

(iii) If line 6 is a net loss, enter amount from line 7 added to 50% of amount on line 6.

(b) Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(i) \$10,000 amount on line 9(a).

(ii) If line 6 is zero or a net gain, enter amount from line 7 or (b).

(iii) If line 6 is a net loss, enter amount from line 7 added to 50% of amount on line 6.

## Section D—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 and 6 of Part IV

10 Enter loss from line 3, if line 3 is zero or a gain, enter a zero.

11 Enter loss from line 6.

12 Enter gain, if any, from line 3, if line 3 is zero or a loss, enter a zero.

13 Reduce loss on line 11 to the extent of the gain, if any, on line 12.

14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and enter the net gain, if any, or a loss, enter a zero.

Note: If line 12 is a loss, enter the loss on line 12 through 21 and enter on line 22 the loss shown on line 5.

15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11.

16 Enter smaller of amount on line 14 or line 15.

17 Enter excess of gain on line 14 over amount on line 16.

18 Enter loss from line 2, if line 2 is blank, enter a zero.

19 Enter excess of loss 18 over line 17 to the extent of loss, if any, on line 18 (see instructions).

20 Enter loss from line 5.

21 Add the gain(s) on line(s) 16 and 19.

22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see instructions).

23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero).

24 Subtract amount on line 23 from the loss on line 13.

25 Enter loss from line 23 on line 24.

26 Add lines 10, 23, and 25.

27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(a) Amount on line 26.

(b) \$1,000 (Married taxpayers filing separate returns see instruction D); or

(c) Taxable income, as adjusted (see instruction J in instructions for Schedule D (Form 1040)).

## Section E—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 and 6 of Part IV

10 Enter loss from line 3, if line 3 is zero or a gain, enter a zero.

11 Enter loss from line 6.

12 Enter gain, if any, from line 3, if line 3 is zero or a loss, enter a zero.

13 Reduce loss on line 11 to the extent of the gain, if any, on line 12.

14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and enter the net gain, if any, or a loss, enter a zero.

Note: If line 12 is a loss, enter the loss on line 12 through 21 and enter on line 22 the loss shown on line 5.

15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11.

16 Enter smaller of amount on line 14 or line 15.

17 Enter excess of gain on line 14 over amount on line 16.

18 Enter loss from line 2, if line 2 is blank, enter a zero.

19 Enter excess of loss 18 over line 17 to the extent of loss, if any, on line 18 (see instructions).

20 Enter loss from line 5.

21 Add the gain(s) on line(s) 16 and 19.

22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see instructions).

23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero).

24 Subtract amount on line 23 from the loss on line 13.

25 Enter loss from line 23 on line 24.

26 Add lines 10, 23, and 25.

27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(a) Amount on line 26.

(b) \$1,000 (Married taxpayers filing separate returns see instruction D); or

(c) Taxable income, as adjusted (see instruction J in instructions for Schedule D (Form 1040)).

## Section F—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 and 6 of Part IV

10 Enter loss from line 3, if line 3 is zero or a gain, enter a zero.

11 Enter loss from line 6.

12 Enter gain, if any, from line 3, if line 3 is zero or a loss, enter a zero.

13 Reduce loss on line 11 to the extent of the gain, if any, on line 12.

14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and enter the net gain, if any, or a loss, enter a zero.

Note: If line 12 is a loss, enter the loss on line 12 through 21 and enter on line 22 the loss shown on line 5.

15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11.

16 Enter smaller of amount on line 14 or line 15.

17 Enter excess of gain on line 14 over amount on line 16.

18 Enter loss from line 2, if line 2 is blank, enter a zero.

19 Enter excess of loss 18 over line 17 to the extent of loss, if any, on line 18 (see instructions).

20 Enter loss from line 5.

21 Add the gain(s) on line(s) 16 and 19.

22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see instructions).

23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero).

24 Subtract amount on line 23 from the loss on line 13.

25 Enter loss from line 23 on line 24.

26 Add lines 10, 23, and 25.

27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:

(a) Amount on line 26.

(b) \$1,000 (Married taxpayers filing separate returns see instruction D); or

(c) Taxable income, as adjusted (see instruction J in instructions for Schedule D (Form 1040)).

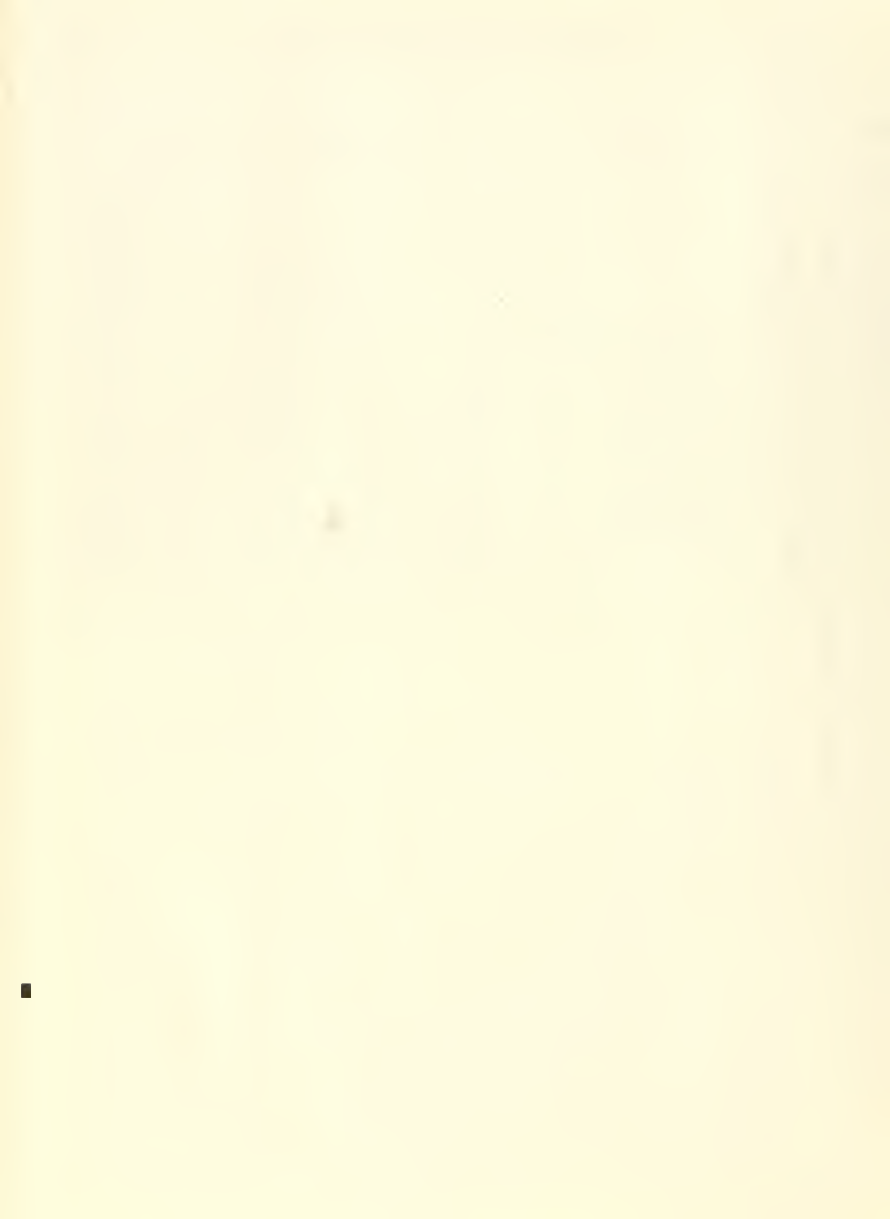


Form 4972 (1976)

Page 2

**Part I** Use this Part if Special 10-Year Averaging Method was Elected or an Annuity Contract Received in 1974 and/or 1975

| 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 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805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 |
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# INDIVIDUAL INCOME TAX RETURNS

## Section

-  **1** Returns Filed and Sources of Income
-  **2** Deductions and Exemptions
-  **3** Tax Computation and Tax Rates
-  **4** Age 65 or Over; Credit for the Elderly
-  **5** State Data
-  **6** Classifications and Terms
-  **7** Sources, Sample, and Limitations of the Data
-  **8** Forms and Instructions
-  **9** Index

# 1976

Statistics  
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Report

2.35/2:  
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# Individual Retirement Arrangements

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# Other Publications

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

## Recent Publications for Sale

Small Area Data from Individual Income Tax Returns, 1974 (447 pp., \$6.00)  
Individual Income Tax Returns, 1977 (286 pp., \$7.00)  
Individual Income Tax Returns, 1978 Preliminary (51 pp., \$3.25)  
Corporation Income Tax Returns, 1975 (235 pp., \$6.00)  
Corporation Income Tax Returns, 1976 Preliminary (26 pp., \$1.75)  
International Income and Taxes, Domestic International Sales Corporation Returns, 1972-1974  
Sales of Capital Assets Reported on Individual Income Tax Returns, 1973  
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968-1972 (184 pp., \$3.75)  
International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns, 1975  
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1974  
International Income and Taxes, U.S. Corporations and their Controlled Foreign Corporations, 1968 and 1972  
Estate Tax Returns, 1976 (68 pp., \$3.25)  
Personal Wealth Estimated from Estate Tax Returns, 1972 (63 pp., \$1.75)  
Fiduciary Income Tax Returns, 1974 (98 pp., \$2.75)  
Business Income Tax Returns, 1976 (454 pp., \$8.00)  
Business Income Tax Returns, 1977 Preliminary (52 pp., \$2.50)

## Publications in Preparation

Business Income Tax Returns, 1977  
Individual Income Tax Returns, 1978  
Individual Income Tax Returns, 1979 Preliminary  
Corporation Income Tax Returns, 1976  
Corporation Income Tax Returns, 1977 Preliminary  
International Income and Taxes, Domestic International Sales Corporation Returns, 1975  
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1976  
International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1974  
Private Foundations Exempt from Income Tax, 1974  
Small Area Data from Individual Income Tax Returns, 1976

The 1976 Individual Retirement Arrangements project is the only Statistics of Income study based upon Form 5329 and Form 5498. For limited Individual Retirement Arrangement data from Form 1040 in years after 1976, see *Statistics of Income—1977*, *Individual Income Tax Returns* and *Statistics of Income—1978*, *Preliminary Individual Income Tax Returns* listed above.

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# Individual Retirement Arrangements

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Helen Fletcher, of the Data Center, Detroit, Michigan, designed and conducted the computer processing. Statistical editing was performed in the ten Internal Revenue service centers.

This report contains data by type of arrangement, source of compensation reported on Form 1040, and size of adjusted gross income. Data are also provided for arrangements with and without contributions.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

August 11, 1980

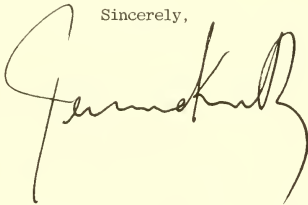
The Honorable G. William Miller  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

As requested by the Office of Tax Analysis, we have prepared for publication the *Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements*. This report, based on a sample drawn from the 84.8 million individual income tax returns filed during Calendar Year 1977, presents data on Individual Retirement Arrangements with and without contributions by type of arrangement, source of compensation, and size of adjusted gross income.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "Samuel H. Katz", with a large, sweeping flourish at the end.

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# Individual Retirement Arrangements, 1976

## INTRODUCTION

To ensure that tax benefits similar to those already enjoyed by participants in qualified private or Government plans might also be afforded people not covered by such plans, the Employee Retirement Income Security Act of 1974 (ERISA) created the Individual Retirement Arrangement (IRA). For tax years beginning after December 31, 1974, a statutory deduction from gross income not exceeding the lesser of \$1,500 or 15 percent of earned income generally was allowed a contribution of the same amount to an individual retirement account, individual retirement annuity, individual retirement bond, or any combination. Taxpayers who violated provisions regarding the establishment, maintenance, or distribution of an Individual Retirement Arrangement were subject to various tax penalties—including possible disqualification of the arrangement itself. See "Explanation of Terms" for a definition of each type of arrangement, as well as other terms used herein.

The data in this report are estimates based on all Forms 1040 (Individual Income Tax Returns) and associated Forms 5329 (Returns for Individual Retirement Savings Arrangements) in the stratified sample of individual income tax returns obtained before audit and used for the publication, *Statistics of Income—1976, Individual Income Tax Returns*. That is, to be included in the Individual Retirement Arrangement selection, a Form 5329 first had to be appended to a Form 1040 in the Individual Income

Tax Returns sample. Information from Forms 5498 (Statements of Account for Participants in Individual Retirement Accounts or Annuities) filed with those returns was also tabulated for this report. See "Description of the Sample" for an explanation of the sample design, method of estimation, and limitations of the data.

The statistics comprising this report are presented in essentially three tables and are cross classified as follows:

1. Type of arrangement: tables 1.1, 1.2, 2.1, 2.2
2. Nature of earnings or deficit: tables 2.1, 2.2
3. Presence or absence of contributions: tables 1.1, 1.2, 2.1, 2.2
4. Size of adjusted gross income: tables 3.1, 3.2
5. Joint returns with arrangement for each spouse: tables 3.1, 3.2.

Chart A presents percentage distributions of Individual Retirement Arrangements and contributions to Individual Retirement Arrangements by size of adjusted gross income.

The Internal Revenue Code of 1954, as amended for Tax Year 1976, provided the legal basis for tax activity detailed in this report.

## REQUIREMENTS FOR FILING

The amount of gross income (all money, property, and services received but not, by law, expressly exempt from tax) determined whether an individual had to file a tax return for Tax Year 1976.

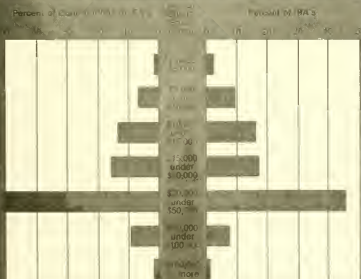
Filing Form 1040 or 1040A was required by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200;
- (3) a surviving spouse under age 65 with gross income of at least \$2,850;
- (4) a surviving spouse age 65 or over with gross income of at least \$3,600;
- (5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600;
- (6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350;
- (7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100;
- (8) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more.

Chart A

Number of arrangements and amount of contributions:

**Percent distribution by size of adjusted gross income for returns with adjusted gross income  $\geq$  1**



In addition, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); self-employed persons with "self-employment income" of \$400 or more also had to file in order to pay self-employment tax.

Filing Form 5329 (Return for Individual Retirement Savings Arrangement) was required for anyone establishing an individual retirement arrangement, anyone (including the surviving beneficiary) owning an individual retirement account or individual retirement annuity whether any contribution was made, and anyone notifying the Internal Revenue Service of failure to complete the second step of a two-part rollover contribution. It was also required for anyone claiming a deduction for contribution to an individual retirement bond and anyone liable for the tax on excess contributions or premature distributions with respect to such a bond. Form 5329 was required as an attachment to Form 1040 (When Form 1040 was required), and normally was due within 3-1/2 months after the close of the accounting period (usually the calendar year) plus any extensions granted for filing Form 1040.

Filing Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) was required for the bank, custodian, insurance company, or mutual fund issuing or administering an individual retirement account or individual retirement annuity and also for the participant in such account or annuity. Copy A was filed with the Internal Revenue Service by the issuer or administrator, and Copy B was filed as an attachment to Form 5329 by the participant.

#### SOURCES OF THE DATA

The data in this report were estimated from Forms 1040 and 1040A <sup>1/</sup>, Forms 5329, and Forms 5498 associated with the 1976 *Statistics of Income* sample of unaudited individual income tax returns filed by U.S. citizens and residents during Calendar Year 1977 and processed in the service centers of the Internal Revenue Service. Form 5329 had to be present for data to be tabulated from the related return and from Form 5498. The total sample of 164,234 individual income tax returns was systematically selected from the population of 84,814,549 returns and provided the Individual Retirement Arrangement selection consisting of 11,093 individual returns, 12,444 Forms 5329, and 11,922 Forms 5498.

The estimates in this report are intended to represent data for all Forms 5329 filed for Income Year 1976. While the overwhelming majority of individual income tax returns (and attached Forms 5329 and 5498) processed in 1977 were for Calendar Year 1976, a few returns were for non-calendar years ending during 1976; and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1976 statistics in place of 1976 returns processed for revenue purposes after December 31, 1977. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1977.

All individual income tax returns processed during 1977 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been

sampled later on; amended returns were excluded because the original returns had already been subjected to sampling.

#### DESCRIPTION OF THE SAMPLE

##### Selection Criteria

Forms 1040 and 1040A filed and entered into the Internal Revenue Service's Individual Master File system during 1977 were computer-stratified into sample classes based on State groupings and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business and farm receipts. The State groups were based on the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample of the State group was then allocated to financial strata to minimize the variance of the estimates. Individual income tax returns with Forms 5329 attached were then manually chosen to comprise the Individual Retirement Arrangement selection.

##### Method of Estimation

A separate set of sampling rates (by sample strata) for each of five groups of States was prescribed for the selection of the individual income tax return sample, the rates varying from 1 in 2,987 to 1 in 1. (See *Statistics of Income--1976, Individual Income Tax Returns*.) The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of individual income tax returns filed with each of the ten Internal Revenue Service centers. When the actual number of sample returns differed significantly from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of individual income tax returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample individual income tax return and, hence, to data tabulated from each related Form 5329 and Form 5498. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

##### Sampling Variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. When added to and subtracted from the estimate, one standard deviation provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates, and appear in tables 1.1 and 1.2 of this report.

<sup>1/</sup> Forms 1040A with attached Forms 5329 were converted to Forms 1040 during processing.

Processing Management

In transcribing and tabulating information from the returns in the Individual Retirement Arrangement selection, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the returns, and data also were adjusted during editing in an attempt to achieve consistent statistical definitions.

Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and the statistical techniques used in data processing.

LIMITATIONS AND QUALIFICATIONS OF THE DATA

For this report, Forms 5329 and 5498 were subjected to essentially the same process as described above in "Processing Management." Nevertheless, almost no attempt was made to reconcile Individual Retirement Arrangement information reported on Form 1040 (i.e., payments to an Individual Retirement Arrangement, amount of premature distributions, tax on premature distributions, tax on excess contributions, and tax on underdistributions) with counterpart Individual Retirement Arrangement information reported on Forms 5329 and 5498. Differences in terms employed on the returns, as well as the fact that a taxpayer sometimes reported different information on Forms 1040, 5329, and 5498 for the same Individual Retirement Arrangement, help account for certain apparent discrepancies between figures provided in this report and those in *Statistics of Income--1976, Individual Income Tax Returns*.

In table A the number of individual income tax returns with payments to an Individual Retirement Arrangement is different from that of individual income tax returns with an Individual Retirement Arrangement because of differences in source documents. Forms 1040 were employed to tabulate the former number and were counted when valid data existed in the Individual Retirement Arrangement adjustment to income item. Since Form 5329 was required whether an Individual Retirement Arrangement contribution was made (i.e., an Individual Retirement Arrangement deduction taken) or not, however, the number of returns with Individual Retirement Arrangement payments--or Forms 1040 claiming an Individual Retirement Arrangement deduction with attached Form(s) 5329--was bound to differ from the number of returns with Individual Retirement Arrangements--or Forms 1040 with attached Form 5329 but with or without an Individual Retirement Arrangement deduction claimed. Similarly, the number of Individual Retirement Arrangements with contributions could not be obtained by counting the number of Forms 1040 claiming an Individual Retirement Arrangement deduction because a joint Form 1040 could claim one combined deduction for two Individual Retirement Arrangements. Thus, Form 5329 used in the Individual Retirement Arrangement report provides a reliable measure of both the number of Individual Retirement Arrangements and the number of individual income tax returns with Individual Retirement Arrangements.

Table B presents differences in data for like items tabulated for the two different reports. Possible

Table A.--Individual Retirement Arrangement Data for 1975 and 1976

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Item   | 1975                   | 1976                   |
|--|------------------------|------------------------|
| Number of returns with Individual Retirement Arrangements.....   | ( <sup>1</sup> )       | 1,723,982              |
| Number of Individual Retirement Arrangements with and without contributions.....   | ( <sup>1</sup> )       | 1,873,750              |
| Number of Individual Retirement Arrangements with contributions.....   | ( <sup>1</sup> )       | 1,763,313              |
| Number of returns with payments to Individual Retirement Arrangements (includes joint returns with Individual Retirement Arrangement for each spouse)..... | <sup>2</sup> 1,211,794 | <sup>3</sup> 1,640,975 |
| Contributions to Individual Retirement Arrangements.....   | <sup>2</sup> 1,436,443 | 1,969,934              |

<sup>1</sup>Not tabulated.

<sup>2</sup>Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by *Statistics of Income--1975, Individual Income Tax Returns*.

<sup>3</sup>Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by *Statistics of Income--1976, Individual Income Tax Returns*.

Table B.--Individual Retirement Arrangement Data for Similar Items from Statistics of Income--1976, Individual Income Tax Returns and Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements

[All figures are estimates based on samples--money amounts are in thousands of dollars]

|   | Individual Report | Supplemental Report |
|---|-------------------|---------------------|
| Contributions to Individual Retirement Arrangements.... | 1,968,443         | 1,969,934           |
| Tax on premature distributions.....                     | 950               | 568                 |
| Tax on excess contributions.                            | 1,716             | 2,082               |

explanations for such discrepancies include the following:

(1) Contributions.

Again, the Individual Retirement Arrangement report relied essentially upon Form 5329, whereas, the Indi-

vidual report was based upon Form 1040. If a contribution of \$1,500 was reported on Form 5329 but a deduction of only \$1,200 was allowed on the related Form 1040, no attempt was made to equate the two amounts.

Also, two-arrangement joint returns with a combined Individual Retirement Arrangement deduction equal to or less than \$1,500 but entered in full on each attached Form 5329, would help account for the Individual Retirement Arrangement report's aggregate figure for contributions exceeding that of the Individual report.

#### (2) Tax on Excess Contributions.

A two-arrangement joint return's combined tax on excess contributions reported once on Form 1040 but again for each attached Form 5329 would have resulted in some double counting and help explain why the Individual Retirement Arrangement report's figure exceeds that of the Individual report.

#### (3) Tax on Premature Distribution.

During processing in Internal Revenue service centers a number of Forms 1040 was encountered with information for taxes on premature distributions but without either an attached Form 5329 as required or even any back-up attachment. Because of this occurrence, it is possible that some Forms 1040 continued on through subsequent processing with only information for taxes on premature distribution but no accompanying Form 5329. These returns would help explain why the Individual report's figure exceeds that of the Individual Retirement Arrangement report.

Again, the fact that taxpayers sometimes reported Individual Retirement Arrangement information on Form 1040 differing from that on Form 5329 or Form 5498 would help explain discrepancies for all three items above.

The amount of underdistributions and the tax on this amount (see "Underdistribution") were not tabulated for the Individual Retirement Arrangement report because only two years (1975 and 1976) had passed since the creation of the Individual Retirement Arrangement in 1974, and insufficient data were anticipated. The same short time period also seems to account for the scarcity of data in some categories originally specified for separate extraction from the Individual Retirement Arrangement selection, and necessitated aggregation.

#### EXPLANATION OF TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

#### Adjusted Gross Income (Deficit)

This amount was abstracted from the Form 1040 to which a Form 5329 was attached. In general, adjusted gross income less deficit was the result of reducing gross income from all sources subject to tax by adjustments to income (such as employee business and moving expenses and contributions to an Individual Retirement Arrangement) and by the ordinary and necessary expenses of operating a trade or business. A deficit was possible if allowable deductions or losses exceeded gross income.

In tables 3.1 and 3.2, "returns with adjusted gross income" were limited to those on which a positive entry was present for this item, whereas "returns with and without adjusted gross income" also included those with a zero or deficit entry.

#### All Other Combinations of Net Income and Deficit From More than One Form of Business Organization

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) attending the Form 1040 to which a Form 5329 was attached, and consisted of at least one positive and one negative entry in the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders.

#### Both Salaries and Wages and Business Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) and the Form 1040 to which a particular Form 5329 was attached, and consisted of a positive amount present for salaries and wages plus the non-zero sum of sole proprietorship net income or deficit plus partnership net income or deficit plus net income or deficit from Small Business Corporations electing to be taxed through shareholders. Business net income existed when this last sum was greater than zero, business deficit when it was less than zero. For returns with zero business net income, see "Salaries and Wages."

#### Combinations of Accounts, Annuities, and Bonds

This category consisted of any of the following combinations of arrangement types: account, annuity, and bond; account and annuity; account and bond; or annuity and bond.

#### Compensation

This item was reported on Form 1040 in several entries, and was obtained from Form 5329 in the aggregate as compensation or earned income. It consisted of wages, salaries, professional fees and other amounts received for personal services, as well as earnings from self-employment (such as sole proprietorship net income, partnership net income, and net income from Small Business Corporations electing to be taxed through shareholders). Receipts from property (e.g., interest, rents, and dividends) and remuneration excluded from gross income (such as that received from sources outside the U.S.) were not considered compensation for purposes of computing the allowable Individual Retirement Arrangement deduction.

#### Contributions

A statutory adjustment to gross income was allowed an eligible person for a contribution to an Individual Retirement Arrangement limited to the lesser of \$1,500 or 15 percent of earned income.



Contributions by or on behalf of a participant were tabulated from both Form 5329 and Form 5498. Those from Form 5329 consisted of allowable statutory contributions, as well as excess contributions; but not rollover contributions, portions allocable to the life insurance part of an endowment contract, or the purchase price of any individual retirement bond redeemed within twelve months of its issuance date. (Each of these terms is described under its own heading.)

Contributions tabulated from Form 5498 consisted of a regular contribution component, as well as a rollover contribution component. Excess contributions, allowable statutory adjustments, and the portion allocable to the purchase of life insurance for an endowment contract constituted the regular contribution part.

### Distributions

The amount of distributions from Individual Retirement Arrangements was tabulated from Form 5498 in conjunction with the reason for distribution as reported on both Form 5498 and Form 5329. Accordingly, distributions were due to:

#### (1) Age.

A distribution due to age was made from an arrangement to a participant older than age 59-1/2.

#### (2) Disability.

A distribution due to disability was made from an arrangement to a participant younger than age 59-1/2, but did not constitute a premature distribution.

#### (3) Death.

A distribution due to death was made from an arrangement to the beneficiary of a participant younger than age 59-1/2, but did not constitute a premature distribution.

#### (4) Other and Not Reported.

These distributions were made from an arrangement to participants younger than 59-1/2 and included transfers of arrangements incident to divorce settlements, withdrawals of excess contributions, premature distributions, and distributions of an arrangement upon disqualification due to prohibited transactions by the arrangement owner. Also included was the portion of a rollover contribution from one arrangement to another used to purchase the insurance portion of an endowment contract, but considered distributed and thus not part of a tax-free rollover contribution.

#### (5) Rollover.

See "Rollover Contribution."

### Earned Income

See "Compensation."

### Endowment Contract

Generally, an endowment contract was a type of individual retirement annuity, consisting of a life insur-

ance component and a retirement savings component. Most often, it was a type of whole life insurance contract in which contributions towards the retirement savings portion were deductible, whereas those for the life insurance portion were not.

Usually, distribution from this type of arrangement was after some designated number of years and could take the form of a lump-sum payment or annuity payments. Nevertheless, neither form of distribution could have begun before age 59-1/2, or else it would have risked incurring the penalties imposed upon a premature distribution. See also "Life Insurance Cost."

### Excess Contributions

A contribution made by an Individual Retirement Arrangement owner after age 70-1/2, the portion of an Individual Retirement Arrangement owner's contribution exceeding the allowable deduction, and a contribution to an Individual Retirement Arrangement by an ineligible person (such as that by a qualified retirement plan participant) were all considered excess contributions and subject to a cumulative excise tax of 6 percent of the excess contribution amount. If the excess contribution amount and any net income attributable to it were withdrawn before the due date of the taxpayer's individual income tax return, the excess contribution was subject only to the excise tax, while the net income from it was subject to ordinary tax rates as part of adjusted gross income.

If the excess contribution was not withdrawn before the due date of the Individual Retirement Arrangement owner's tax return and the owner was younger than age 59-1/2, the excess contribution amount and any net income from it were taxable as ordinary income and as a premature distribution. The prematurely distributed portion was subject to a 10 percent penalty tax, the excess contribution portion to the 6 percent excise tax.

### Excise Tax on Excess Contributions

Each excess contribution was subject to a cumulative excise tax of 6 percent of the excess contribution amount. See also "Excess Contributions".

### Individual Retirement Account

An individual retirement account was a type of arrangement administered as a domestic trust by a bank or as a custodial account (also treated as a trust) by someone in a trustee capacity, in which no funds were allowed to be invested in life insurance contracts or commingled with other property except in a common trust fund or common investment fund. The individual's entire interest in the account was nonforfeitable, but distribution of at least part of the account had to begin no later than the end of the taxable year in which age 70-1/2 was attained.

Taxpayers' confusion of the term "individual retirement account" with the generic "Individual Retirement Arrangement" might help explain why tables 1.1 and 1.2 report life insurance costs paid by more individual retirement accounts than individual retirement annuities. Most of these, if not all, were probably individual retirement annuities, in fact. Such misunderstanding also might mean that the number of individual retirement accounts and associated information are overstated, while those for individual



retirement annuities and bonds are understated. See also "Individual Retirement Arrangement", "Individual Retirement Annuity", and "Life Insurance Cost."

### Individual Retirement Annuity

An individual retirement annuity was an arrangement consisting of an annuity contract or an endowment contract administered by an insurance or mutual funds company. It was nontransferable by the owner, non-forfeitable, and was allowed a maximum premium of \$1,500 (including any amount used to purchase life insurance). The amount of premium used to buy life insurance was not deductible as an adjustment to income, but the savings component was, as long as it did not exceed \$1,500 or 15 percent of earned income. Any refund of premiums had to be applied before the close of the calendar year following the year of refund towards future premiums or the purchase of more benefits. See also "Individual Retirement Arrangement," "Individual Retirement Account," and "Life Insurance Cost."

### Individual Retirement Arrangement

An Individual Retirement Arrangement (IRA) was an individual retirement savings plan taking the form of an account, annuity, bond, or some combination of these. It was available to a person not actively participating in a qualified retirement plan; a Federal plan; a plan of a State, political subdivision, agency, or instrumentality of a State; or tax-exempt annuity plan as described in section 403(b) of the Internal Revenue Code. Participation in social security and railroad retirement plans did not preclude a person from participating in an IRA.

A maximum deduction from gross income of the lesser of \$1,500 or 15 percent of earned income was allowed an Individual Retirement Arrangement contribution (other than a rollover contribution), in addition to the standard deduction. Community property laws did not apply to the deduction, however, meaning that each spouse could claim a deduction or maintain an Individual Retirement Arrangement with respect to only his or her separate earned income.

If made by an employer for an employee, contributions to an Individual Retirement Arrangement (other than rollover contributions) were deductible by the employer, includable in the employee's income, subject to social security taxes (FICA) and unemployment taxes (FUTA), but also deductible by the employee. Unlike an employer maintaining a Keogh plan, however, an employer maintaining an Individual Retirement Arrangement or himself or herself was not required to cover other employees with Individual Retirement Arrangements of their own.

Contributions by ineligible or disqualified participants (see "Prohibited Transaction"), those in excess of the allowable deduction, or those made after the Individual Retirement Arrangement owner reached age 70-1/2, were deemed excess contributions and were subject to an excise tax of 6 percent of the excess contribution portion and, under certain circumstances, ordinary tax rates as well. (See "Excess Contributions.")

Distributions from an Individual Retirement Arrangement had to begin in the taxable year an Individual Retirement Arrangement owner attained age 70-1/2, and were taxed in full as ordinary income ineligible for ten year forward averaging or capital gains treatment but eligible for special income

averaging and the retirement income credit. Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of Treasury or his delegate to be underdistributed.

Distributions to a participant before the taxable year in which age 59-1/2 was attained for other than death, disability, transfer subsequent to a divorce settlement, individual retirement bond redemption within one year of issuance, or rollover contribution were treated as premature distributions and were subject to a penalty tax of 10 percent of the amount so distributed, in addition to being taxed as ordinary income. The disallowed portion of an excess contribution, in addition to being taxed at the excise rate of 6 percent, could also have been taxed as a premature distribution amount if received before age 59-1/2, and, as such, taxed as ordinary income as well. Also, if disqualified for prohibited transactions, the entire Individual Retirement Arrangement was deemed distributed, and, if before age 59-1/2, was treated as a premature distribution and taxed accordingly. (See the appropriate heading for a separate treatment of each type of Individual Retirement Arrangement.)

### Individual Retirement Bond

An individual retirement bond was an arrangement consisting of one or more bonds issued under the Second Liberty Bond Act and was nontransferable. Interest was payable only upon redemption, but none was paid if a bond was redeemed within one year of the issue date. If such an early redemption occurred before age 59-1/2, however, it was not considered a premature distribution, and, if no deduction was allowed the registered owner for the bond's purchase, the proceeds of such redemption were excluded from gross income.

Individual retirement bonds ceased to accrue interest on the earlier of (a) the date the registered owner attained age 70-1/2, or (b) 5 years after the date of the registered owner's death but not later than the date age 70-1/2 would have been attained. See also "Individual Retirement Arrangement" and "Individual Retirement Account."

### Life Insurance Cost

This item was obtained from Form 5498 and tabulated as the portion of contributions or premiums allocated for the purchase of life insurance for certain individual retirement annuities. This annual amount was included in the \$1,500 maximum limit set for contributions to this type of Individual Retirement Arrangement, but was not deductible for tax purposes.

Although data for this item should have appeared for individual retirement annuities only, tables 1.1 and 1.2 also indicate their presence for individual retirement accounts and bonds. A possible explanation is that taxpayers, dissatisfied with the "front-loading" costs of life insurance arrangements, terminated their individual retirement annuities, and subsequently converted them to individual retirement accounts or bonds via rollover contributions. Thus, type of arrangement at the year's end would have been individual retirement account or bond, but life insurance costs paid earlier in the year would have been reported for the now defunct individual retirement annuity. See also "Individual Retirement Account" and "Individual Retirement Annuity."

Net Earnings or Expenses of Arrangement

This net amount was obtained from Form 5498 and, if positive, indicated the Individual Retirement Arrangement's net earnings or income for the year; if negative, it indicated the Individual Retirement Arrangement's net expenses or deficit. Net total earnings of the arrangement was then obtained by combining the aggregated net earnings and net expenses figures.

Net Income or Deficit from More than One Form of Business Organization

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) and the Form 1040 to which a Form 5329 was attached, and consisted of amounts present for at least two of the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders. Net income resulted when none of these entries was negative; a deficit resulted when none was positive.

Number of--

## (1) Arrangements.

This figure indicates the number of Forms 5329 filed by people maintaining Individual Retirement Arrangements. Each form represented one Individual Retirement Arrangement.

## (2) Arrangements Receiving Transfers from Other Arrangements.

This figure indicates the number of Forms 5329 reporting a rollover contribution from one type of Individual Retirement Arrangement to another.

## (3) Arrangements Receiving Transfers from Pension or Profit-Sharing Plans.

This figure indicates the number of Forms 5329 reporting a rollover contribution from a qualified pension, profit-sharing or stock bonus plan to an Individual Retirement Arrangement.

## (4) Arrangements With Prohibited Transactions.

This figure represents the number of Forms 5329 reporting a prohibited transaction such as borrowing from an Individual Retirement Arrangement or pledging part or all of an Individual Retirement Arrangement as security for a loan.

Partnership Net Income or Deficit

This source of compensation was obtained from the Schedule E (Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached, and, when tabulated alone, consisted of an amount present for only the partnership item when salaries and wages, sole proprietorship net income or deficit, and small business corporation net income or deficit all were zero. Positive amounts were tabulated as partnership net income, negative amounts as partnership deficit.

Penalty Tax on Premature Distributions

Each premature distribution was subject to a penalty tax of 10 percent of the amount prematurely distributed. The total amount of this penalty tax was obtained by tabulating the figures reported on Form 5329 for this item by the Individual Retirement Arrangement owner.

Premature Distribution

A premature distribution was any distribution from an Individual Retirement Arrangement to an owner or beneficiary before the owner attained age 59-1/2 except when due to disability, death, redemption of an individual retirement bond within one year of its issuance, distribution of an Individual Retirement Arrangement as part of the rollover contribution process, the withdrawal of an excess contribution amount prior to the due date of an owner's individual tax return, or the transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement.

The amount of premature distribution was subject to a penalty tax of 10 percent and was also taxable as ordinary income.

Prohibited Transaction

A prohibited transaction included any direct or indirect sale, exchange, loan or leasing of Individual Retirement Arrangement assets between an Individual Retirement Arrangement owner and a disqualified person, as well as an owner's pledging part or all of the arrangement as security for a loan, an owner's borrowing from the arrangement, or any other use of Individual Retirement Arrangement assets or income for personal consideration by a disqualified person.

Such prohibited transaction could have caused the Individual Retirement Arrangement's loss of tax exemption as of the first day of the taxable year in which the prohibited transaction occurred. In addition, the entire Individual Retirement Arrangement (including all assets and income) was considered distributed as of that date and subject to taxation as ordinary income, as well as taxation as a premature distribution if the Individual Retirement Arrangement owner was under age 59-1/2 at the time of distribution.

Rollover Contribution

Rollover contributions were of two types and were tax-free when certain requirements were met. The first type of rollover contribution consisted of the transfer of a participant's entire interest in a qualified pension, profit-sharing, or stock bonus plan to an Individual Retirement Arrangement other than an endowment contract. This amount (less any amounts contributed to the qualified plan by the participant but not received in prior years) was not taxed if transferred to an Individual Retirement Arrangement within 60 days of distribution to the participant and if:

(1) the source of such distribution was a plan terminated by the participant's employer or a profit-sharing or stock bonus plan to which contributions were discontinued, and the entire distribution to the participant was received during one taxable year; or,

(2) the participant received within one taxable year a lump-sum distribution of his or her entire interest in a qualified pension, profit-sharing, or stock bonus plan; this distribution occurred before age 59-1/2 or upon termination of employment; and the recipient of such distribution had been a plan participant for five or more years before the taxable year in which it was received.

The second type of tax-free rollover contribution consisted of the distribution of any or all of a participant's interest in one type of arrangement and its subsequent transfer to another (other than an endowment contract) within 60 days of such distribution, provided that such a rollover contribution did not occur more often than once every three years after December 31, 1974. If it did occur more often, it was subject to premature distribution treatment if the participant was under age 59-1/2 and excess contribution treatment if it exceeded the allowable deduction.

If non-lump sum distribution from a qualified plan occurred on or after July 4, 1974, but before November 2, 1976, it still could have qualified for tax-free status as a rollover contribution if:

- (1) it was distributed to the plan participant within one taxable year, and
- (2) it was from a terminated qualified plan or a qualified profit-sharing or stock bonus plan for which employer contributions had ceased, and
- (3) it was contributed in full (less any employee contributions not previously distributed) to an Individual Retirement Arrangement on or before December 31, 1976.

#### Salaries and Wages

This source of compensation was obtained from the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only the salaries and wages item when sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

#### Small Business Corporation Net Income or Deficit

This source of compensation was obtained from the Schedule E (Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only Small Business Corporation net income or deficit when salaries and wages, sole proprietorship net income or deficit, and partnership net income or deficit were zero. Positive amounts constituted net income for Small Business Corporations electing to be taxed through shareholders; negative amounts constituted deficit.

#### Sole Proprietorship Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession) or Schedule F (Farm Income and Expenses) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only business net income or deficit and/or farm net income or deficit when salaries and wages, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

If the sum of these two items was positive, sole proprietorship net income was tabulated; if it was negative, sole proprietorship deficit was tabulated.

#### Source of Compensation

See the particular source such as "Sole Proprietorship Net Income or Deficit," "Salaries and Wages," etc.

#### Statement of Account

The bank, custodian, insurance company, or mutual fund administering an individual retirement account or annuity was required to complete Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) and send it to the Individual Retirement Arrangement participant for attachment to Form 5329.

Data tabulated from this form, or in conjunction with it and Forms 1040 and 5329, included the following:

- (1) number of arrangements with a Form 5498;
- (2) value of the arrangement at the beginning and end of the year;
- (3) contributions to the arrangement, composed of regular and rollover contributions;
- (4) distributions from the arrangement and reasons for the same when the participant was younger than age 59-1/2;
- (5) net earnings or expenses of the arrangement; and
- (6) amount of contributions attributed to life insurance cost.

#### Total Income Tax

This item was obtained from the Form 1040 to which a Form 5329 was attached, and was the sum of "income tax after credits" and the additional tax for tax preferences (minimum tax).

#### Transfer

For "transfer from pension or profit-sharing plan to arrangement" or "transfer from arrangement to arrangement," see "Rollover Contribution."

The transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement was neither taxable nor a rollover contribution.

#### Underdistribution

Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of the Treasury or his delegate to be underdistributed.

#### Value of Arrangement

"Value of arrangement (beginning of year)" was the total fair market value of the arrangement at the beginning of the year as reported on Form 5498. The result of net total earnings or expenses of the arrangement added to or subtracted from this amount provided "value of the arrangement (end of year)." See also "Net Earnings or Expenses of Arrangement."

**Table 1.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item   | All<br>arrange-<br>ments | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds | Contributions<br>of stocks,<br>annuities,<br>and bonds | Type of<br>arrangement<br>not reported | Coefficient of variation (Percent) |                                      |                                       |                                   |  |
|--|--------------------------|--------------------------------------|---------------------------------------|-----------------------------------|--|--|------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|--|
|  |                          |                                      |                                       |                                   |  |  | All<br>arrange-<br>ments           | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds | Type of<br>arrangement<br>not reported |
|  | (1)                      | (2)                                  | (3)                                   | (4)                               | (5)  | (6)                                    | (7)                                | (8)                                  | (9)                                   | (10)                              | (11)                                   |
| Number of arrangements   | 1,873,750                | 1,510,307                            | 296,021                               | 10,376                            | 6,720  | 50,326                                 | 2.1                                | 2.4                                  | 5.5                                   | 28.9                              | 14.1                                   |
| Total compensation received by the participant:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 1,831,629                | 1,472,647                            | 293,178                               | 10,365                            | 6,720  | 48,719                                 | 2.1                                | 2.4                                  | 5.5                                   | 28.9                              | 14.3                                   |
| Amount   | 33,479,759               | 27,510,788                           | 4,921,466                             | 182,987                           | 115,850  | 748,668                                | 2.0                                | 2.2                                  | 5.4                                   | 23.8                              | 13.2                                   |
| Contributions to the arrangement:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Total:   |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 1,763,313                | 1,416,986                            | 286,318                               | 10,144                            | 5,608  | 44,257                                 | 2.2                                | 2.4                                  | 5.6                                   | 29.5                              | 15.0                                   |
| Amount   | 1,969,934                | 1,639,895                            | 262,910                               | 12,582                            | 7,041  | 47,505                                 | 2.3                                | 2.5                                  | 5.9                                   | 30.5                              | 15.1                                   |
| Excess:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 112,415                  | 89,586                               | 17,864                                | *533                              | *1,314   | 3,119                                  | 8.9                                | 10.3                                 | 17.2                                  | —                                 | 59.1                                   |
| Amount   | 37,162                   | 29,831                               | 6,476                                 | *235                              | *50  | 510                                    | 11.5                               | 13.5                                 | 20.1                                  | —                                 | 61.9                                   |
| Excise tax on excess contributions:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 79,067                   | 61,625                               | 11,872                                | *1,720                            | *1,315   | 1,535                                  | 11.1                               | 12.9                                 | 21.2                                  | —                                 | 84.7                                   |
| Amount   | 2,082                    | 1,686                                | 282                                   | *84                               | *3   | 27                                     | 22.9                               | 27.5                                 | 25.0                                  | —                                 | 68.4                                   |
| Penalty tax on premature distributions:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 3,966                    | 3,789                                | *67                                   | *6                                | —  | *124                                   | 47.8                               | 50.2                                 | —                                     | —                                 | —                                      |
| Amount   | 968                      | 530                                  | *1                                    | *1                                | —  | *37                                    | 42.6                               | 45.3                                 | —                                     | —                                 | —                                      |
| Number of arrangements with prohibited transactions:                                       | 4,427                    | 4,404                                | —                                     | *6                                | —  | *17                                    | 43.5                               | 43.7                                 | —                                     | —                                 | —                                      |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans: | 46,847                   | 40,906                               | 2,334                                 | *130                              | *17  | 3,460                                  | 15.4                               | 16.7                                 | 52.1                                  | —                                 | 55.3                                   |
| Number of arrangements receiving transfers from other arrangements:                        | 11,525                   | 11,354                               | *116                                  | *24                               | *7   | *24                                    | 26.9                               | 27.3                                 | —                                     | —                                 | —                                      |
| Statement of account (Form 5498):  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 1,811,626                | 1,470,274                            | 286,624                               | 2,086                             | 5,593  | 45,049                                 | 2.2                                | 2.4                                  | 5.6                                   | 64.1                              | 13.9                                   |
| Value of arrangement (beginning of year)   | 1,165,051                | 1,009,799                            | 101,107                               | 613                               | 12,728   | 40,804                                 | 4.0                                | 4.2                                  | 8.9                                   | 56.2                              | 31.7                                   |
| Contributions to the arrangement:  |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Total:   |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 1,723,855                | 1,400,072                            | 277,283                               | 764                               | 4,488  | 41,248                                 | 2.2                                | 2.4                                  | 5.7                                   | 42.0                              | 14.6                                   |
| Amount   | 2,419,078                | 2,071,389                            | 272,747                               | 726                               | 5,955  | 68,261                                 | 5.0                                | 5.8                                  | 6.1                                   | 44.0                              | 24.0                                   |
| Regular contributions:   |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 1,690,626                | 1,371,280                            | 275,424                               | 764                               | 4,488  | 38,670                                 | 2.2                                | 2.5                                  | 5.7                                   | 42.0                              | 14.9                                   |
| Amount   | 1,910,395                | 1,596,995                            | 261,543                               | 726                               | 5,955  | 45,176                                 | 2.3                                | 2.6                                  | 6.1                                   | 44.0                              | 15.8                                   |
| Follower contributions from other arrangements or other qualified plans:                   |                          |                                      |                                       |                                   |  |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements   | 57,443                   | 51,652                               | 2,307                                 | —                                 | —  | 3,484                                  | 13.3                               | 14.2                                 | 52.1                                  | —                                 | 54.9                                   |
| Amount   | 508,683                  | 474,394                              | 11,204                                | —                                 | —  | 23,085                                 | 22.2                               | 23.6                                 | 46.5                                  | —                                 | 63.5                                   |

\*Footnotes at end of table

Table 1.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

| Item  | All<br>arrange-<br>ments | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds | Combinations<br>of accounts,<br>annuities,<br>and bonds | Type of<br>arrangement<br>not reported | Coefficient of variation (Percent) |                                      |                                       |                                   | Type of<br>arrangement<br>not reported |
|---|--------------------------|--------------------------------------|---------------------------------------|-----------------------------------|---|--|------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|--|
|   |                          |                                      |                                       |                                   |   |  | All<br>arrange-<br>ments           | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds |  |
| (1)   | (2)                      | (3)                                  | (4)                                   | (5)                               | (6)   | (7)                                    | (8)                                | (9)                                  | (10)                                  | (11)                              |  |
| Statement of Account (Form 5498)—Continued                            |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Distributions from the arrangement, total                             | 39,666                   | 37,518                               | 1,846                                 | —                                 | * <sup>(1)</sup>  | *302                                   | 20.0                               | 21.0                                 | 62.3                                  | —                                 |  |
| Due to:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Age:  |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 10,960                   | 10,684                               | *271                                  | —                                 | * <sup>(1)</sup>  | —                                      | 34.5                               | 35.3                                 | —                                     | —                                 |  |
| Amount  | 13,358                   | 12,034                               | *1,324                                | —                                 | —   | —                                      | 37.5                               | 40.6                                 | —                                     | —                                 |  |
| Disability:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | *2,984                   | *2,984                               | —                                     | —                                 | —   | —                                      | —                                  | —                                    | —                                     | —                                 |  |
| Amount  | *3,566                   | *3,566                               | —                                     | —                                 | —   | —                                      | —                                  | —                                    | —                                     | —                                 |  |
| Death:  |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | *21                      | *6                                   | *15                                   | —                                 | —   | —                                      | —                                  | —                                    | —                                     | —                                 |  |
| Amount  | *40                      | *18                                  | *23                                   | —                                 | —   | —                                      | —                                  | —                                    | —                                     | —                                 |  |
| Other or not reported:  |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 27,579                   | 26,066                               | 921                                   | —                                 | —   | *592                                   | 16.3                               | 17.1                                 | 42.2                                  | —                                 |  |
| Amount  | 18,301                   | 17,764                               | 236                                   | —                                 | —   | *302                                   | 24.3                               | 25.1                                 | 45.3                                  | —                                 |  |
| Other:  |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 17,602                   | 16,845                               | *433                                  | —                                 | —   | *324                                   | 22.5                               | 23.5                                 | —                                     | —                                 |  |
| Amount  | 12,150                   | 11,783                               | *165                                  | —                                 | —   | *203                                   | 32.9                               | 33.9                                 | —                                     | —                                 |  |
| Not reported:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 9,977                    | 9,221                                | *488                                  | —                                 | —   | *268                                   | 21.2                               | 22.7                                 | —                                     | —                                 |  |
| Amount  | 6,151                    | 5,981                                | *71                                   | —                                 | —   | *99                                    | 32.0                               | 32.9                                 | —                                     | —                                 |  |
| Rollovers to other plans:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 3,819                    | 3,546                                | *273                                  | —                                 | —   | —                                      | 50.0                               | 53.5                                 | —                                     | —                                 |  |
| Amount  | 4,401                    | 4,138                                | *264                                  | —                                 | —   | —                                      | 53.8                               | 57.0                                 | —                                     | —                                 |  |
| Net earnings or expenses added to or subtracted from the arrangement: |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 1,531,421                | 1,232,887                            | 255,080                               | 1,944                             | 5,593   | 34,937                                 | 2.4                                | 2.6                                  | 6.0                                   | 68.5                              |  |
| Net total:  | 70,433                   | 69,559                               | -1,430                                | 447                               | -1,047  | 2,904                                  | —                                  | —                                    | —                                     | —                                 |  |
| Net earnings:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 1,123,356                | 1,006,186                            | 82,886                                | *1,921                            | 1,818   | 30,545                                 | 2.7                                | 2.9                                  | 10.5                                  | 17.6                              |  |
| Amount  | 168,792                  | 125,265                              | 35,017                                | *449                              | 718   | 4,343                                  | 11.5                               | 7.0                                  | 43.3                                  | 27.1                              |  |
| Net expenses:   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Number of arrangements  | 408,065                  | 226,701                              | 173,174                               | *23                               | 3,775   | 4,392                                  | 4.8                                | 6.5                                  | 7.3                                   | 30.1                              |  |
| Amount  | 98,359                   | 55,705                               | 39,447                                | *2                                | 1,765   | 1,439                                  | 6.5                                | 8.9                                  | 9.9                                   | 37.6                              |  |
| Value of arrangement (end of year):                                   |                          |                                      |                                       |                                   |   |  |                                    |                                      |                                       |                                   |  |
| Life insurance cost:  | 3,595,667                | 3,100,089                            | 364,947                               | 1,783                             | 17,540  | 111,309                                | 3.9                                | 4.4                                  | 8.0                                   | 53.6                              |  |
| Number of arrangements  | 203,188                  | 121,763                              | 78,359                                | *25                               | *2,680  | 5,361                                  | 6.9                                | 9.3                                  | 10.7                                  | 38.7                              |  |
| Amount  | 19,228                   | 13,140                               | 5,631                                 | *3                                | *96   | 359                                    | 22.5                               | 32.4                                 | 12.8                                  | 34.4                              |  |

\* Figures are estimates based on samples—money amounts are in thousands of dollars.

† Figures should be used with caution because of the small number of sample returns on which it is based.

‡ Less than \$500.



Table 1.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Taxes, and Statement of Account, by Type of Funding Arrangement

| Item  | All<br>arrange-<br>ments | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds | Combinations<br>of accounts,<br>annuities,<br>and bonds | Types of<br>arrangement<br>not reported | Coefficient of variation (Percent) |                                      |                                       |                                   |
|---|--------------------------|--------------------------------------|---------------------------------------|-----------------------------------|---|---|------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|
|   |                          |                                      |                                       |                                   |   |   | All<br>arrange-<br>ments           | Individual<br>retirement<br>accounts | Individual<br>retirement<br>annuities | Individual<br>retirement<br>bonds |
|   | (1)                      | (2)                                  | (3)                                   | (4)                               | (5)   | (6)                                     | (7)                                | (8)                                  | (9)                                   | (10)                              |
| Number of arrangements  | 1,763,313                | 1,416,986                            | 286,318                               | 10,144                            | 5,608   | 44,257                                  | 2.2                                | 2.4                                  | 5.6                                   | 29.5                              |
| Total compensation received by the participant:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 1,756,243                | 1,411,944                            | 284,319                               | 10,144                            | 5,608   | 44,228                                  | 2.2                                | 2.4                                  | 5.6                                   | 29.5                              |
| Amount  | 32,087,110               | 26,401,760                           | 4,751,838                             | 174,439                           | 92,167  | 686,906                                 | 2.0                                | 2.2                                  | 5.4                                   | 24.8                              |
| Contributions to the arrangement:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Total   | 1,763,313                | 1,416,986                            | 286,318                               | 10,144                            | 5,608   | 44,257                                  | 2.2                                | 2.4                                  | 5.6                                   | 29.5                              |
| Number of arrangements  | 1,969,934                | 1,639,895                            | 262,910                               | 12,582                            | 7,041   | 47,505                                  | 2.3                                | 2.5                                  | 5.9                                   | 30.5                              |
| Amount  | 112,415                  | 89,586                               | 17,864                                | *533                              | *1,313  | 3,119                                   | 8.9                                | 10.3                                 | 17.2                                  | 59.1                              |
| Excess:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 37,162                   | 29,891                               | 6,476                                 | *235                              | *50   | 510                                     | 11.5                               | 13.5                                 | 20.1                                  | 61.9                              |
| Amount  | 76,898                   | 60,460                               | 11,868                                | *1,720                            | *1,315  | 1,535                                   | 11.2                               | 13.1                                 | 21.2                                  | 84.7                              |
| Excise tax on excess contributions:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 2,032                    | 1,636                                | 282                                   | *84                               | *13   | 27                                      | 23.4                               | 28.3                                 | 25.0                                  | 88.4                              |
| Amount  | 348                      | 348                                  | —                                     | —                                 | —   | —                                       | 86.4                               | 86.6                                 | —                                     | —                                 |
| Penalty tax on premature distributions:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 149                      | 149                                  | —                                     | —                                 | —   | —                                       | 69.6                               | 70.2                                 | —                                     | —                                 |
| Amount  | 3,772                    | 3,755                                | —                                     | —                                 | —   | *17                                     | 50.0                               | 50.3                                 | —                                     | —                                 |
| Number of arrangements with prohibited transactions                                       |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans | 16,984                   | 14,615                               | *1,345                                | *125                              | *17   | *882                                    | 21.9                               | 23.9                                 | —                                     | —                                 |
| Number of arrangements receiving transfers from other arrangements                        | 9,310                    | 9,187                                | *116                                  | —                                 | *7  | —                                       | 29.7                               | 30.1                                 | —                                     | —                                 |
| Statement of account (Form 5498):   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 1,711,665                | 1,385,169                            | 280,231                               | 2,086                             | 4,488   | 39,691                                  | 2.2                                | 2.5                                  | 5.7                                   | 14.6                              |
| Value of arrangement (beginning of year)  | 1,020,067                | 895,947                              | 92,825                                | 613                               | 3,585   | 27,097                                  | 3.2                                | 3.5                                  | 9.3                                   | 20.8                              |
| Contributions to the arrangement:   |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Total   | 1,683,764                | 1,363,402                            | 276,441                               | 764                               | 4,488   | 38,669                                  | 2.2                                | 2.5                                  | 5.7                                   | 14.9                              |
| Number of arrangements  | 2,037,042                | 1,714,360                            | 267,865                               | 726                               | 5,955   | 48,136                                  | 2.6                                | 3.0                                  | 6.2                                   | 15.6                              |
| Amount  | 1,679,871                | 1,360,683                            | 275,267                               | 764                               | 4,488   | 38,669                                  | 2.2                                | 2.5                                  | 5.7                                   | 14.9                              |
| Regular contributions   | 1,900,481                | 1,587,278                            | 261,347                               | 726                               | 5,955   | 45,175                                  | 2.3                                | 2.6                                  | 6.1                                   | 15.8                              |
| Number of arrangements  |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Rollover contributions from other qualified plans:  |                          |                                      |                                       |                                   |   |   |                                    |                                      |                                       |                                   |
| Number of arrangements  | 26,767                   | 24,239                               | 1,622                                 | —                                 | —   | *906                                    | 16.9                               | 17.9                                 | 70.0                                  | —                                 |
| Amount  | 136,562                  | 127,083                              | 6,518                                 | —                                 | —   | *2,961                                  | 19.9                               | 21.1                                 | 70.1                                  | —                                 |

Footnotes at end of table

(All figures are estimates based on samples—money amounts are in thousands of dollars)

**Table 1.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars.]

| Item  | (1)       | (2)       | (3)     | (4)    | (5)    | (6)    | Coefficient of variation (Percent) |                                |                                 |                             | Type of arrangement not reported |
|---|-----------|-----------|---------|--------|--------|--------|------------------------------------|--------------------------------|---------------------------------|-----------------------------|----------------------------------|
|   |           |           |         |        |        |        | All arrangement                    | Individual retirement accounts | Individual retirement annuities | Individual retirement bonds |                                  |
| Statement of account (Form 5498)—Continued                            |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Distributions from the arrangement, total                             | 17,429    | 16,743    | 385     | —      | *(1)   | *302   | 27.1                               | 28.2                           | 53.4                            | —                           | —                                |
| Due to:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Age:  |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 5,018     | 4,766     | *247    | —      | —      | —      | —                                  | —                              | —                               | —                           | —                                |
| Amount  | 2,620     | 2,427     | *193    | —      | *(1)   | —      | 43.2                               | 45.3                           | —                               | —                           | —                                |
| Disability:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | *2,984    | *2,984    | —       | —      | —      | —      | —                                  | —                              | —                               | —                           | —                                |
| Amount  | *3,566    | *3,566    | —       | —      | —      | —      | —                                  | —                              | —                               | —                           | —                                |
| Death:  |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | *6        | *6        | —       | —      | —      | —      | —                                  | —                              | —                               | —                           | —                                |
| Amount  | *18       | *18       | —       | —      | —      | —      | —                                  | —                              | —                               | —                           | —                                |
| Other or not reported:  |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 20,504    | 19,211    | *701    | —      | —      | *592   | 17.9                               | 19.0                           | —                               | —                           | —                                |
| Amount  | 9,427     | 8,967     | *158    | —      | —      | *302   | 25.8                               | 27.0                           | —                               | —                           | —                                |
| Other:  |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 13,198    | 12,594    | *280    | —      | —      | *324   | 25.2                               | 26.3                           | —                               | —                           | —                                |
| Amount  | 6,352     | 6,059     | *91     | —      | —      | *203   | 35.5                               | 37.2                           | —                               | —                           | —                                |
| Not reported:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 7,306     | 6,617     | *421    | —      | —      | *268   | 22.0                               | 23.7                           | —                               | —                           | —                                |
| Amount  | 3,075     | 2,908     | *68     | —      | —      | *99    | 29.7                               | 31.2                           | —                               | —                           | —                                |
| Rollovers to other plans:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 2,333     | 2,282     | *51     | —      | —      | —      | 61.3                               | 62.7                           | —                               | —                           | —                                |
| Amount  | 1,798     | 1,765     | *33     | —      | —      | —      | 74.1                               | 75.5                           | —                               | —                           | —                                |
| Net earnings or expenses added to or subtracted from the arrangement: |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 1,441,199 | 1,155,794 | 249,388 | 1,944  | 4,488  | 29,585 | 2.4                                | 2.7                            | 6.1                             | 68.5                        | 16.8                             |
| Net total   | 44,965    | 46,891    | -2,094  | 447    | -1,747 | 1,467  | —                                  | —                              | —                               | —                           | —                                |
| Net earnings:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 1,036,987 | 932,490   | 76,670  | *1,921 | 713    | 25,193 | 2.8                                | 3.0                            | 11.0                            | —                           | 19.0                             |
| Amount  | 142,507   | 101,811   | 37,322  | *449   | 18     | 2,906  | 12.5                               | 4.5                            | 46.1                            | —                           | 22.4                             |
| Net expenses:   |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 404,212   | 223,304   | 172,718 | *23    | 3,775  | 4,392  | 4.8                                | 6.5                            | 7.3                             | —                           | 30.1                             |
| Amount  | 97,542    | 54,920    | 39,416  | *2     | 1,765  | 1,439  | 6.6                                | 8.9                            | 9.9                             | —                           | 37.6                             |
| Value of arrangement (end of year)                                    | 3,065,544 | 2,627,425 | 352,600 | 1,783  | 7,697  | 76,039 | 2.6                                | 2.8                            | 8.2                             | 53.6                        | 16.9                             |
| Life insurance cost:  |           |           |         |        |        |        |                                    |                                |                                 |                             |                                  |
| Number of arrangements  | 206,240   | 119,945   | 78,229  | *25    | *2,680 | 5,361  | 6.9                                | 9.3                            | 10.7                            | —                           | 38.7                             |
| Amount  | 19,100    | 13,031    | 5,612   | *3     | *96    | 359    | 22.6                               | 32.7                           | 12.9                            | —                           | 34.4                             |

\*Estimate should be used with caution because of the small number of samples relative to which it is based.  
 \*Less than \$500

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item   | Business net income or deficit only |            |           |         |           |        |        |     |         |      |         |           |           |
|--|-------------------------------------|------------|-----------|---------|-----------|--------|--------|-----|---------|------|---------|-----------|-----------|
|  | (1)                                 | (2)        | (3)       | (4)     | (5)       | (6)    | (7)    | (8) | (9)     | (10) | (11)    | (12)      | (13)      |
| <b>All Arrangements</b>  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 1,873,750                           | 1,018,701  | 188,626   | 3,025   | 37,808    | *35    | *38    | —   | 13,613  | *67  | 12,666  | 454,883   | 136,846   |
| Total compensation received by the participant:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 1,831,629                           | 993,518    | 186,824   | *632    | 37,693    | *35    | *38    | —   | 13,563  | *55  | 12,531  | 450,052   | 131,851   |
| Amount.....  | 33,479,759                          | 15,665,622 | 3,724,651 | *11,821 | 1,234,600 | *1,471 | *3,929 | —   | 374,384 | *156 | 423,135 | 8,962,258 | 3,001,002 |
| Contributions to the arrangement:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Total:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 1,763,313                           | 951,465    | 180,910   | 2,264   | 37,413    | *35    | *38    | —   | 13,324  | *36  | 12,463  | 434,290   | 126,186   |
| Amount.....  | 1,969,934                           | 1,021,562  | 212,470   | 1,828   | 49,513    | *48    | *57    | —   | 17,000  | *53  | 16,938  | 496,190   | 148,688   |
| Excess:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 112,415                             | 42,913     | 17,139    | 2,064   | *3,294    | —      | —      | —   | *648    | *34  | 632     | 32,451    | 13,122    |
| Amount.....  | 37,162                              | 8,718      | 5,792     | 1,330   | *2,577    | —      | —      | —   | *642    | *47  | 312     | 12,939    | 4,683     |
| Excise tax on excess contributions:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 78,067                              | 25,668     | 12,375    | 1,457   | *3,020    | —      | —      | —   | *250    | *37  | *295    | 24,182    | 10,727    |
| Amount.....  | 2,062                               | 281        | 301       | 59      | *13       | —      | —      | —   | *17     | *1   | *8      | 772       | 628       |
| Penalty tax on premature distributions:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....  | 3,967                               | *2,596     | *559      | —       | —         | —      | —      | —   | —       | —    | —       | 484       | *327      |
| Amount.....  | 569                                 | *289       | *167      | —       | —         | —      | —      | —   | —       | —    | —       | 86        | *17       |
| Number of arrangements with prohibited transactions.....                                       | 4,426                               | *2,872     | *295      | —       | —         | —      | —      | —   | —       | —    | —       | 881       | *378      |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... | 46,847                              | 32,949     | *688      | —       | *116      | —      | —      | —   | —       | —    | *132    | 8,372     | 2,075     |
| Number of arrangements receiving transfers from other arrangements.....                        | 11,524                              | 9,674      | 619       | —       | *48       | —      | —      | —   | —       | —    | *190    | 615       | 372       |

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item   | (1)        | (2)        | Business net income or deficit only |                                  |                             |                          |  |   |   | (11)   | (12)  | (13)   |
|--|------------|------------|-------------------------------------|----------------------------------|-----------------------------|--------------------------|--|---|---|--|---|--|
|  |            |            | Sole proprietorship net income only | Sole proprietorship deficit only | Partnership net income only | Partnership deficit only | Small Business Corporation net income only | Small Business Corporation deficit only | Net income from more than one business organization | Deficit from more than one business organization | All other combinations of net income and deficit from more than one business organization | Both salaries and wages and business deficit |
| <b>Individual Retirement Accounts</b>  |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Number of arrangements   | 1,510,307  | 818,036    | 146,978                             | 2,118                            | 32,366                      | *35                      | *38  | —                                       | 10,221  | *58  | 10,707  | 366,055                                      |
| Total compensation received by the participant   |            |            |                                     |                                  |                             |                          |  |   |   |  |   | 116,477                                      |
| Number of arrangements   | 1,472,647  | 795,234    | 145,216                             | *14                              | 32,251                      | *35                      | *38  | —                                       | 10,171  | *55  | 10,601  | 112,413                                      |
| Amount   | 27,510,788 | 12,689,634 | 2,951,275                           | *18                              | 1,109,678                   | *1,471                   | *3,929                                     | —                                       | 305,611   | *158   | 360,439   | 2,600,175                                    |
| <b>Contributions to the arrangement</b>  |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Total  |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Number of arrangements   | 1,416,986  | 760,977    | 140,898                             | 1,951                            | 31,995                      | *35                      | *38  | —                                       | 9,966   | *30  | 10,506  | 105,838                                      |
| Amount   | 1,639,995  | 851,208    | 171,248                             | 870                              | 45,147                      | *48                      | *57  | —                                       | 12,993  | *44  | 14,362  | 127,287                                      |
| Excess   |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Number of arrangements   | 89,586     | 32,038     | 13,003                              | 1,360                            | *3,019                      | —                        | —  | —                                       | *620  | *28  | 259   | 11,747                                       |
| Amount   | 29,891     | 6,276      | 4,377                               | 867                              | *2,514                      | —                        | —  | —                                       | *637  | *38  | 244   | 3,868  |
| <b>Excise tax on excess contributions</b>  |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Number of arrangements   | 61,625     | 19,574     | 8,119                               | 1,169                            | *3,020                      | —                        | —  | —                                       | *222  | *31  | *131  | 9,849  |
| Amount   | 1,686      | 210        | 157                                 | 48                               | *113                        | —                        | —  | —                                       | *17   | *1   | *4  | 570  |
| <b>Penalty tax on premature distributions</b>  |            |            |                                     |                                  |                             |                          |  |   |   |  |   |  |
| Number of arrangements   | 3,769      | *2,596     | *553                                | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *327   |
| Amount   | 530        | *239       | *166                                | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *17  |
| <b>Number of arrangements with prohibited transactions</b>                                       | 4,404      | *2,872     | *289                                | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *378   |
| <b>Number of arrangements receiving transfers from qualified pension or profit sharing plans</b> | 40,806     | 28,875     | *683                                | —                                | *6                          | —                        | —  | —                                       | —   | —  | *132  | 1,667  |
| <b>Number of arrangements receiving transfers from other arrangements</b>                        | 11,354     | 9,650      | *543                                | —                                | *24                         | —                        | —  | —                                       | —   | —  | *190  | 332  |

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item   | (1)       | (2)       | Business net income or deficit only |                             |  |   |  |   | (10)   | (11)      | (12)    | Both salaries and wages and business deficit |
|--|-----------|-----------|-------------------------------------|-----------------------------|--|---|--|---|--------|-----------|---------|--|
|  |           |           | Sole proprietorship net income only | Partnership net income only | Small Business Corporation net income only | Small Business Corporation deficit only | Net income more than one business organization | Deficit more than one business organization |        |           |         |  |
| <b>Individual Retirement Annuitants</b>  |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | 296,021   | 154,737   | 35,913                              | *878                        | 4,838                                      | —                                       | 3,194  | *9  | 1,731  | 76,011    | 19,502  |  |
| Total compensation received by the participant:  |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | 293,178   | 153,628   | 35,879                              | *618                        | 4,838                                      | —                                       | 3,194  | —   | 1,702  | 75,604    | 17,573  |  |
| Amount.....  | 4,921,466 | 2,346,498 | 649,766                             | *11,803                     | 97,569                                     | —                                       | 62,500   | —   | 58,271 | 1,335,414 | 350,557 |  |
| <b>Contributions to the arrangement:</b>   |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Total:   |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | 286,318   | 150,557   | 34,490                              | *875                        | 4,838                                      | —                                       | 3,165  | *6  | 1,729  | 72,629    | 17,821  |  |
| Amount.....  | 262,910   | 125,511   | 34,067                              | *941                        | 3,634                                      | —                                       | 3,772  | *9  | 2,361  | 72,353    | 20,056  |  |
| <b>Excess:</b>   |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | 17,864    | *6,981    | 3,670                               | *676                        | *275                                       | —                                       | —  | *6  | *182   | 4,681     | 1,327   |  |
| Amount.....  | 6,476     | *2,025    | 1,313                               | *446                        | *63  | —                                       | —  | *9  | *57    | 1,724     | 792     |  |
| <b>Excise tax on excess contributions:</b>   |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | 11,872    | *3,498    | 2,492                               | *260                        | —  | —                                       | —  | *6  | *154   | 4,552     | 844     |  |
| Amount.....  | 282       | *50       | 56                                  | *10                         | —  | —                                       | —  | *1  | *4     | 103       | 56      |  |
| <b>Penalty tax on premature distributions:</b>   |           |           |                                     |                             |  |   |  |   |        |           |         |  |
| Number of arrangements.....  | *68       | —         | —                                   | —                           | —  | —                                       | —  | —   | —      | *67       | —       |  |
| Amount.....  | *2        | —         | —                                   | —                           | —  | —                                       | —  | —   | —      | *1        | —       |  |
| <b>Number of arrangements with prohibited transactions.....</b>                                      | —         | —         | —                                   | —                           | —  | —                                       | —  | —   | —      | —         | —       |  |
| <b>Number of arrangements receiving transfers and qualified pension on profit sharing plans.....</b> | 2,334     | *1,393    | *5                                  | —                           | *110                                       | —                                       | —  | —   | —      | *435      | *391    |  |
| <b>Number of arrangements receiving transfers from other arrangements.....</b>                       | *116      | —         | *76                                 | —                           | —  | —                                       | —  | —   | —      | —         | *33     |  |

Footnotes at end of table



**Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued**

(All figures are estimates based on sample—money amounts are in thousands of dollars)

| Item  | All sources | Business net income or deficit only |        |     |        |     |     |     |        |     |      | Both salaries and wages and business income | Both salaries and wages and business deficit |      |
|---|-------------|-------------------------------------|--------|-----|--------|-----|-----|-----|--------|-----|------|---|--|------|
|   |             | (1)                                 | (2)    | (3) | (4)    | (5) | (6) | (7) | (8)    | (9) | (10) |   |  | (11) |
| Individual Retirement Bonds   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | 10,376      | 6,131                               | 2,132  | —   | •79    | —   | —   | —   | •31    | —   | —    | 1,741                                       | •262   |      |
| Total compensation received by the participant:   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | 10,365      | 6,131                               | 2,126  | —   | •79    | —   | —   | —   | •31    | —   | —    | 1,736                                       | •262   |      |
| Amount.....   | 182,987     | 86,605                              | 43,194 | —   | •4,971 | —   | —   | —   | •2,017 | —   | —    | 41,196                                      | •5,003                                       |      |
| Contributions to the arrangement:   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Total:  |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | 10,144      | 6,131                               | 2,060  | —   | •55    | —   | —   | —   | •31    | —   | —    | 1,605                                       | •262   |      |
| Amount.....   | 12,582      | 7,137                               | 2,829  | —   | •63    | —   | —   | —   | •47    | —   | —    | 2,219                                       | •268   |      |
| Excess:   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | •533        | —                                   | •422   | —   | —      | —   | —   | —   | —      | —   | —    | •111  | —  |      |
| Amount.....   | •235        | —                                   | •94    | —   | —      | —   | —   | —   | —      | —   | —    | •140  | —  |      |
| Excise tax on excess contributions:   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | •1,720      | —                                   | •1,720 | —   | —      | —   | —   | —   | —      | —   | —    | —   | —  |      |
| Amount.....   | •84         | —                                   | •84    | —   | —      | —   | —   | —   | —      | —   | —    | —   | —  |      |
| Penalty tax on premature distributions:   |             |                                     |        |     |        |     |     |     |        |     |      |   |  |      |
| Number of arrangements.....   | •6          | —                                   | •6     | —   | —      | —   | —   | —   | —      | —   | —    | —   | —  |      |
| Amount.....   | •1          | —                                   | •1     | —   | —      | —   | —   | —   | —      | —   | —    | —   | —  |      |
| Number of arrangements with prohibited transactions                                       | •6          | —                                   | •6     | —   | —      | —   | —   | —   | —      | —   | —    | —   | —  |      |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans | •130        | —                                   | —      | —   | —      | —   | —   | —   | —      | —   | —    | •130  | —  |      |
| Number of arrangements receiving transfers from other arrangements                        | •24         | —                                   | —      | —   | •24    | —   | —   | —   | —      | —   | —    | —   | —  |      |

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item  | All sources | Business net income or deficit only |        |     |        |     |     |     |     | Both salaries and wages and business income | Both salaries and wages and business deficit |        |      |      |
|---|-------------|-------------------------------------|--------|-----|--------|-----|-----|-----|-----|---|--|--------|------|------|
|   |             | (2)                                 | (3)    | (4) | (5)    | (6) | (7) | (8) | (9) |   |  | (10)   | (11) | (12) |
| Combinations of Accounts, Annuities, and Bonds  |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | 6,520       | *5,040                              | *264   | —   | *276   | —   | —   | —   | —   | —   | —  | *703   | 437  |      |
| Total compensation received by the participant:   |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | 6,520       | *5,040                              | *264   | —   | *276   | —   | —   | —   | —   | —   | —  | *703   | 437  |      |
| Amount  | 115,850     | *80,025                             | *6,679 | —   | *4,243 | —   | —   | —   | —   | —   | *6,999                                       | 17,904 |      |      |
| Contributions to the arrangement  |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Total   |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | 5,608       | *4,045                              | *264   | —   | *276   | —   | —   | —   | —   | —   | —  | *696   | 327  |      |
| Amount  | 7,041       | *5,704                              | *394   | —   | *276   | —   | —   | —   | —   | —   | —  | *341   | 326  |      |
| Excess:   |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | *1,313      | *1,298                              | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *15  |      |
| Amount  | *50         | *49                                 | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *1   |      |
| Excise tax on excess contributions:   |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | *1,315      | *1,298                              | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *17  |      |
| Amount  | *3          | *3                                  | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *1   |      |
| Penalty tax on premature distributions:   |             |                                     |        |     |        |     |     |     |     |   |  |        |      |      |
| Number of arrangements  | —           | —                                   | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | —    |      |
| Amount  | —           | —                                   | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | —    |      |
| Number of arrangements with prohibited transactions                                       | —           | —                                   | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | —    |      |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans | *17         | —                                   | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *17  |      |
| Number of arrangements receiving transfers from other arrangements                        | *7          | —                                   | —      | —   | —      | —   | —   | —   | —   | —   | —  | —      | *7   |      |

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item   | (1)     | (2)     | Business net income or deficit only |                                  |                             |                          |  |   |   |  | (12)   | (13)   |
|--|---------|---------|-------------------------------------|----------------------------------|-----------------------------|--------------------------|--|---|---|--|--|--|
|  |         |         | Sole proprietorship net income only | Sole proprietorship deficit only | Partnership net income only | Partnership deficit only | Small Business Corporation net income only | Small Business Corporation deficit only | Net income from more than one business organization | Deficit from more than one business organization | All other combinations of net income and deficit more than one form of business organization | Both salaries and wages and business net deficit |
| <b>Type of Arrangement Not Reported</b>  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | 50,326  | 34,757  | 3,339                               |                                  | *29                         | *249                     | —  | —                                       | *167  | —  | *228   | 1,168  |
| Total compensation received by the participant:  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | 48,719  | 33,485  | 3,339                               |                                  | —                           | *249                     | —  | —                                       | *167  | —  | *228   | 1,166  |
| Amount.....  | 748,668 | 452,671 | 73,734                              |                                  | —                           | *18,139                  | —  | —                                       | *4,256  | —  | *4,365   | 27,364   |
| Contributions to the arrangement:  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Total:   |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | 44,257  | 29,755  | 3,198                               |                                  | *28                         | *249                     | —  | —                                       | *162  | —  | *228   | 938  |
| Amount.....  | 47,505  | 32,022  | 3,931                               |                                  | *17                         | *374                     | —  | —                                       | *188  | —  | *215   | 750  |
| Excess:  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | 3,119   | *2,596  | *44                                 |                                  | *28                         | —                        | —  | —                                       | *6  | —  | *191   | *33  |
| Amount.....  | 510     | *367    | *8                                  |                                  | *17                         | —                        | —  | —                                       | *28   | —  | *11  | *22  |
| Excise tax on excess contributions:  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | 1,535   | *1,298  | *44                                 |                                  | *28                         | —                        | —  | —                                       | *28   | —  | —  | *17  |
| Amount.....  | 27      | *18     | *4                                  |                                  | *1                          | —                        | —  | —                                       | *(1)  | —  | —  | *1   |
| Penalty tax on premature distributions:  |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements.....  | *124    | —       | —                                   |                                  | —                           | —                        | —  | —                                       | —   | —  | —  | —  |
| Amount.....  | *37     | —       | —                                   |                                  | —                           | —                        | —  | —                                       | —   | —  | —  | —  |
| Number of arrangements with prohibited transactions.....                                       | *17     | —       | —                                   |                                  | —                           | —                        | —  | —                                       | —   | —  | —  | —  |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... |         |         |                                     |                                  |                             |                          |  |   |   |  |  |  |
| Number of arrangements receiving transfers from other arrangements.....                        | 3,460   | *2,881  | —                                   |                                  | —                           | —                        | —  | —                                       | —   | —  | —  | —  |
| Amount.....  | *24     | *24     | —                                   |                                  | —                           | —                        | —  | —                                       | —   | —  | —  | —  |

\*Consists of both tax and non-tax amounts. \*124 and \*37 are based on the small number of sample returns on which it is based.  
\*Less than \$500.

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item  | Business net income or deficit only |            |           |         |           |        |        |     |         |      |         |           |           |
|---|-------------------------------------|------------|-----------|---------|-----------|--------|--------|-----|---------|------|---------|-----------|-----------|
|   | (1)                                 | (2)        | (3)       | (4)     | (5)       | (6)    | (7)    | (8) | (9)     | (10) | (11)    | (12)      | (13)      |
| All Arrangements  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements.....   | 1,763,313                           | 951,465    | 180,910   | 2,264   | 37,413    | *35    | *38    | —   | 13,324  | *36  | 12,463  | 434,290   | 126,186   |
| Total compensation received by the participant:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements .....  | 1,756,243                           | 950,356    | 180,423   | *532    | 37,409    | *35    | *38    | —   | 13,324  | *27  | 12,337  | 433,461   | 123,381   |
| Amount .....  | 32,087,110                          | 14,952,311 | 3,609,125 | *11,821 | 1,223,410 | *1,471 | *3,929 | —   | 368,420 | *108 | 418,815 | 8,645,962 | 2,795,114 |
| Contributions to the arrangement:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Total:  |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements .....  | 1,763,313                           | 951,465    | 180,910   | 2,264   | 37,413    | *35    | *38    | —   | 13,324  | *36  | 12,463  | 434,290   | 126,186   |
| Amount.....   | 1,969,994                           | 1,021,582  | 212,470   | 1,828   | 49,513    | *48    | *57    | —   | 17,000  | *53  | 16,938  | 496,190   | 148,688   |
| Excess:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements .....  | 112,415                             | 42,913     | 17,139    | 2,064   | *3,284    | —      | —      | —   | *648    | *34  | 632     | 32,451    | 13,122    |
| Amount.....   | 37,162                              | 8,718      | 5,792     | 1,330   | *2,577    | —      | —      | —   | *642    | *47  | 312     | 12,939    | 4,683     |
| Excise tax on excess contributions:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements .....  | 76,898                              | 25,325     | 12,148    | 1,329   | *3,020    | —      | —      | —   | *250    | *9   | *284    | 23,743    | 10,724    |
| Amount .....  | 2,032                               | 276        | 297       | 55      | *13       | —      | —      | —   | *17     | *1   | *8      | 735       | 628       |
| Penalty tax on premature distributions:   |                                     |            |           |         |           |        |        |     |         |      |         |           |           |
| Number of arrangements .....  | 348                                 | —          | *89       | —       | —         | —      | —      | —   | —       | —    | —       | *259      | —         |
| Amount .....  | 149                                 | —          | *102      | —       | —         | —      | —      | —   | —       | —    | —       | *47       | —         |
| Number of arrangements with prohibited transactions .....                                       | 3,771                               | *2,872     | *164      | —       | —         | —      | —      | —   | —       | —    | —       | 681       | *54       |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans ..... | 16,984                              | 10,059     | *558      | —       | *115      | —      | —      | —   | —       | —    | *125    | 5,255     | 872       |
| Number of arrangements receiving transfers from other arrangements .....                        | 9,310                               | 7,638      | 619       | —       | *24       | —      | —      | —   | —       | —    | *190    | 517       | 315       |

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item  | (1)        | (2)        | Business net income or deficit only |                                  |                             |                          |  |   | (10) | (11)    | (12)      | (13)      |
|---|------------|------------|-------------------------------------|----------------------------------|-----------------------------|--------------------------|--|---|------|---------|-----------|-----------|
|   |            |            | Sole proprietorship net income only | Sole proprietorship deficit only | Partnership net income only | Partnership deficit only | Small Business Corporation net income only | Small Business Corporation deficit only |      |         |           |           |
| <b>Individual Retirement Accounts</b>   |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Total compensation received by the participant:   |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Number of arrangements  | 1,416,986  | 760,977    | 140,898                             | 1,361                            | 31,995                      | *35                      | *38  | —                                       | *30  | 10,506  | 349,661   | 106,638   |
| Amount  | 1,411,944  | 760,977    | 140,412                             | *14                              | 31,991                      | *35                      | *38  | —                                       | *27  | 10,408  | 348,632   | 104,566   |
| Amount  | 26,401,760 | 12,161,269 | 2,865,369                           | *18                              | 1,100,715                   | *1,471                   | *3,929                                     | —                                       | *108 | 356,259 | 7,146,491 | 2,417,943 |
| <b>Contributions to the arrangement:</b>  |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Total:  |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Number of arrangements  | 1,416,986  | 760,977    | 140,898                             | 1,361                            | 31,995                      | *35                      | *38  | —                                       | *30  | 10,506  | 349,661   | 106,638   |
| Amount  | 1,639,895  | 851,206    | 171,248                             | 870                              | 43,147                      | *48                      | *57  | —                                       | *44  | 14,362  | 411,268   | 127,267   |
| Excess:   |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Number of arrangements  | 89,586     | 32,038     | 13,003                              | 1,360                            | *3,019                      | —                        | —  | —                                       | *28  | 259     | 27,460    | 11,747    |
| Amount  | 29,891     | 6,276      | 4,377                               | 867                              | *2,514                      | —                        | —  | —                                       | *38  | 244     | 10,996    | 3,668     |
| Excise tax on excess contributions:   |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Number of arrangements  | 60,460     | 19,231     | 7,892                               | *1,044                           | *3,020                      | —                        | —  | —                                       | 3    | *131    | 19,071    | 9,846     |
| Amount  | 1,636      | 205        | 154                                 | *43                              | *13                         | —                        | —  | —                                       | (1)  | *4      | 629       | 570       |
| Penalty tax on premature distributions:   |            |            |                                     |                                  |                             |                          |  |   |      |         |           |           |
| Number of arrangements  | 348        | —          | *89                                 | —                                | —                           | —                        | —  | —                                       | —    | —       | *259      | —         |
| Amount  | 149        | —          | *102                                | —                                | —                           | —                        | —  | —                                       | —    | —       | *47       | —         |
| Number of arrangements with prohibited transactions                                       | 3,755      | *2,872     | *164                                | —                                | —                           | —                        | —  | —                                       | —    | —       | 664       | *54       |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans | 14,615     | 8,831      | *558                                | —                                | *5                          | —                        | —  | —                                       | —    | *125    | 4,291     | 805       |
| Number of arrangements receiving transfers from other arrangements                        | 9,187      | 7,638      | *543                                | —                                | *24                         | —                        | —  | —                                       | —    | *190    | 517       | *275      |

Footnotes at end of table



Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

| Item   | Business net income or deficit only |           |         |         |        |     |     |     |        |      |        |           |         |
|--|-------------------------------------|-----------|---------|---------|--------|-----|-----|-----|--------|------|--------|-----------|---------|
|  | (1)                                 | (2)       | (3)     | (4)     | (5)    | (6) | (7) | (8) | (9)    | (10) | (11)   | (12)      | (13)    |
| Individual Retirement Annuities  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | 286,316                             | 150,557   | 34,490  | *875    | 4,838  | —   | —   | —   | 3,165  | *6   | 1,729  | 72,629    | 17,821  |
| Total compensation received by the participant:  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | 284,319                             | 149,448   | 34,489  | *618    | 4,838  | —   | —   | —   | 3,165  | —    | 1,701  | 72,629    | 17,289  |
| Amount.....  | 4,751,838                           | 2,255,625 | 624,466 | *11,803 | 97,569 | —   | —   | —   | 61,803 | —    | 58,192 | 1,292,346 | 340,735 |
| Contributions to the arrangement:  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Total:   |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | 286,316                             | 150,557   | 34,490  | *875    | 4,838  | —   | —   | —   | 3,165  | *6   | 1,729  | 72,629    | 17,821  |
| Amount.....  | 262,910                             | 125,511   | 34,067  | *941    | 3,634  | —   | —   | —   | 3,772  | *9   | 2,361  | 72,353    | 20,056  |
| Excess:  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | 17,864                              | *6,981    | 3,670   | *876    | *275   | —   | —   | —   | —      | *6   | *182   | 4,681     | 1,327   |
| Amount.....  | 6,476                               | *2,025    | 1,313   | *446    | *63    | —   | —   | —   | —      | *9   | *57    | 1,724     | 792     |
| Excise tax on excess contributions:  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | 11,868                              | *3,498    | 2,492   | *257    | —      | —   | —   | —   | —      | *6   | *153   | 4,552     | 844     |
| Amount.....  | 282                                 | *50       | 56      | *10     | —      | —   | —   | —   | —      | *1   | *4     | 103       | 56      |
| Penalty tax on premature distributions:  |                                     |           |         |         |        |     |     |     |        |      |        |           |         |
| Number of arrangements.....  | —                                   | —         | —       | —       | —      | —   | —   | —   | —      | —    | —      | —         | —       |
| Amount.....  | —                                   | —         | —       | —       | —      | —   | —   | —   | —      | —    | —      | —         | —       |
| Number of arrangements with prohibited transactions.....                                       | —                                   | —         | —       | —       | —      | —   | —   | —   | —      | —    | —      | —         | —       |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... | *1,345                              | *1,118    | —       | —       | *110   | —   | —   | —   | —      | —    | —      | *67       | *50     |
| Number of arrangements receiving transfers from other arrangements.....                        | *116                                | —         | *76     | —       | —      | —   | —   | —   | —      | —    | —      | —         | *33     |

Footnotes at end of table

**Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item   | Business net income or deficit only |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
|--|-------------------------------------|-------------------------|-------------------------------------|----------------------------------|-----------------------------|------------------------------|--|---|---|--|---|---|--|
|  | All sources                         | Salaries and wages only | Sole proprietorship net income only | Sole proprietorship deficit only | Partner and net income only | Partner and net deficit only | Small Business Corporation net income only | Small Business Corporation deficit only | Net income from more than one form of business organization | Deficit from more than one form of business organization | All other combinations of net income and deficit from more than one form of business organization | Both salaries and wages and business income | Both salaries and wages and business deficit |
|  | (1)                                 | (2)                     | (3)                                 | (4)                              | (5)                         | (6)                          | (7)  | (8)                                     | (9)   | (10)   | (11)  | (12)  | (13)   |
| Individual Retirement Bonds  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | 10,144                              | 6,131                   | 2,060                               | —                                | —                           | —                            | —  | —                                       | *31   | —  | —   | 1,605                                       | *262   |
| Total compensation received by the participant.....  | 10,144                              | 6,131                   | 2,060                               | —                                | —                           | —                            | —  | —                                       | *31   | —  | —   | 1,605                                       | *262   |
| Number of arrangements.....  | 174,439                             | 86,605                  | 40,459                              | —                                | *2,745                      | —                            | —  | —                                       | *2,017  | —  | —   | 37,610                                      | *5,003                                       |
| Amount.....  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Contributions to the arrangement:  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Total.....   | 10,144                              | 6,131                   | 2,060                               | —                                | —                           | —                            | —  | —                                       | *31   | —  | —   | 1,605                                       | *262   |
| Number of arrangements.....  | 12,582                              | 7,137                   | 2,829                               | —                                | *83                         | —                            | —  | —                                       | *47   | —  | —   | 2,219                                       | *268   |
| Amount.....  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Excess.....  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | *533                                | —                       | *422                                | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | *111  | —  |
| Amount.....  | *235                                | —                       | *94                                 | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | *140  | —  |
| Excise tax on excess contributions:  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | *1,720                              | —                       | *1,720                              | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |
| Amount.....  | *84                                 | —                       | *84                                 | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |
| Penalty tax on premature distributions:  |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | —                                   | —                       | —                                   | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |
| Amount.....  | —                                   | —                       | —                                   | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |
| Number of arrangements with prohibited transactions:   |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | —                                   | —                       | —                                   | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... |                                     |                         |                                     |                                  |                             |                              |  |   |   |  |   |   |  |
| Number of arrangements.....  | *125                                | —                       | —                                   | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | *125  | —  |
| Number of arrangements receiving transfers from other arrangements.....                        | —                                   | —                       | —                                   | —                                | —                           | —                            | —  | —                                       | —   | —  | —   | —   | —  |

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—rounding amounts are in thousands of dollars]

| Item   | Business net income or deficit only |                         |                                     |                                  |                             |                          |  |   |   |  |   |   | Both salaries and wages and business deficit |
|--|-------------------------------------|-------------------------|-------------------------------------|----------------------------------|-----------------------------|--------------------------|--|---|---|--|---|---|--|
|  | All sources                         | Salaries and wages only | Sole proprietorship net income only | Sole proprietorship deficit only | Partnership net income only | Partnership deficit only | Small Business Corporation net income only | Small Business Corporation deficit only | Net income from more than one form of business organization | Deficit from more than one form of business organization | All other combinations of net income from more than one form of business organization | Both salaries and wages and business net income |  |
| (1)  | (2)                                 | (3)                     | (4)                                 | (5)                              | (6)                         | (7)                      | (8)  | (9)                                     | (10)  | (11)   | (12)  | (13)  |  |
| Combinations of Accounts, Annuities, and Bonds   |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | 5,608                               | *4,045                  | *264                                | —                                | *276                        | —                        | —  | —                                       | —   | —  | *696  | 327   |  |
| Total compensation received by the participant:  |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | 5,608                               | *4,045                  | *264                                | —                                | *276                        | —                        | —  | —                                       | —   | —  | *696  | 327   |  |
| Amount.....  | 92,167                              | *65,106                 | *6,679                              | —                                | *4,243                      | —                        | —  | —                                       | —   | —  | *6,644  | 9,495   |  |
| Contributions to the arrangement:  |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Total:   |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | 5,608                               | *4,045                  | *264                                | —                                | *276                        | —                        | —  | —                                       | —   | —  | *696  | 327   |  |
| Amount.....  | 7,041                               | *5,704                  | *394                                | —                                | *276                        | —                        | —  | —                                       | —   | —  | *341  | 326   |  |
| Excess:  |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | *1,313                              | *1,298                  | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *15   |  |
| Amount.....  | *50                                 | *49                     | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *1  |  |
| Fringe tax on excess contributions:  |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | *1,315                              | *1,298                  | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *17   |  |
| Amount.....  | *3                                  | *3                      | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *1  |  |
| Penalty tax on premature distributions:  |                                     |                         |                                     |                                  |                             |                          |  |   |   |  |   |   |  |
| Number of arrangements.....  | —                                   | —                       | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | —   |  |
| Amount.....  | —                                   | —                       | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | —   |  |
| Number of arrangements with prohibited transactions.....                                       | —                                   | —                       | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | —   |  |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... | *17                                 | —                       | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *17   |  |
| Number of arrangements receiving transfers from other arrangements.....                        | *7                                  | —                       | —                                   | —                                | —                           | —                        | —  | —                                       | —   | —  | —   | *7  |  |

Footnotes at end of table

**Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item  | (1)     | (2)     | Business net income or deficit only |                                  |                             |                              |  |   | (10)           | (11)  | (12)    | (13)   |
|---|---------|---------|-------------------------------------|----------------------------------|-----------------------------|------------------------------|--|---|----------------|-------|---------|--------|
|   |         |         | Sole proprietorship net income only | Sole proprietorship deficit only | Partnership net income only | Partnership net deficit only | Small Business Corporation net income only | Small Business Corporation net deficit only |                |       |         |        |
| <b>Type of Arrangement Not Reported</b>   |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | 44,257  | 29,755  | 3,198                               | 28                               | 249                         | —                            | —  | —   | 162            | 228   | 9,699   | 938    |
| Total compensation received by the participant:   |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | 44,228  | 29,755  | 3,198                               | —                                | 249                         | —                            | —  | —   | 162            | 228   | 9,699   | 937    |
| Amount.....   | 666,906 | 383,506 | 72,150                              | —                                | 18,139                      | —                            | —  | —   | 3,937          | 4,365 | 162,871 | 21,937 |
| <b>Contributions to the arrangement:</b>  |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Total:  |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | 44,257  | 29,755  | 3,198                               | 28                               | 249                         | —                            | —  | —   | 162            | 228   | 9,699   | 938    |
| Amount.....   | 47,505  | 32,022  | 3,931                               | 17                               | 374                         | —                            | —  | —   | 188            | 215   | 10,008  | 750    |
| Excess:   |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | 3,119   | 2,596   | 44                                  | 28                               | —                           | —                            | —  | —   | 28             | 191   | 199     | 33     |
| Amount.....   | 510     | 367     | 6                                   | 17                               | —                           | —                            | —  | —   | 6              | 11    | 79      | 22     |
| <b>Excise tax on excess contributions:</b>  |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | 1,535   | 1,298   | 44                                  | 28                               | —                           | —                            | —  | —   | 28             | —     | 120     | 17     |
| Amount.....   | 27      | 18      | 4                                   | 1                                | —                           | —                            | —  | —   | 1 <sup>1</sup> | —     | 3       | 1      |
| <b>Penalty tax on premature distributions:</b>  |         |         |                                     |                                  |                             |                              |  |   |                |       |         |        |
| Number of arrangements.....   | —       | —       | —                                   | —                                | —                           | —                            | —  | —   | —              | —     | —       | —      |
| Amount.....   | —       | —       | —                                   | —                                | —                           | —                            | —  | —   | —              | —     | —       | —      |
| <b>Number of arrangements with prohibited transactions.....</b>                                       | 17      | —       | —                                   | —                                | —                           | —                            | —  | —   | —              | —     | 17      | —      |
| <b>Number of arrangements receiving transfers from qualified pension or profit sharing plans.....</b> | 882     | 110     | —                                   | —                                | —                           | —                            | —  | —   | —              | —     | 772     | —      |
| <b>Number of arrangements receiving transfers from other arrangements.....</b>                        | —       | —       | —                                   | —                                | —                           | —                            | —  | —   | —              | —     | —       | —      |

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>2</sup> Less than \$500.

Table 3.1—All Individual Income Tax Returns With Individual Retirement Arrangements: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item   | Returns with |            | Returns with |           | Size of adjusted gross income |           |            |           |           |           |           |             |             |             |
|--|--------------|------------|--------------|-----------|-------------------------------|-----------|------------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|  | and without  | adjusted   | adjusted     | gross     | \$1 under                     | \$5,000   | \$10,000   | \$15,000  | \$20,000  | \$50,000  | \$100,000 | \$500,000   | \$1,000,000 | \$1,000,000 |
|  | gross        | gross      | gross        | income    | \$5,000                       | \$10,000  | \$15,000   | \$20,000  | \$50,000  | \$100,000 | \$500,000 | \$1,000,000 | or more     | (11)        |
| Number of—   | (1)          | (2)        | (3)          | (4)       | (5)                           | (6)       | (7)        | (8)       | (9)       | (10)      | (11)      | (12)        | (13)        | (14)        |
| Returns.....   | 1,723,982    | 1,720,666  | 41,962       | 179,634   | 284,643                       | 299,994   | 767,150    | 123,803   | 23,151    | 277       | 72        |             |             |             |
| Arrangements.....  | 1,873,750    | 1,870,385  | 42,305       | 181,418   | 301,253                       | 325,381   | 850,378    | 142,193   | 27,049    | 326       | 82        |             |             |             |
| Adjusted gross income less deficit.....  | 44,793,908   | 44,862,988 | 149,214      | 1,416,122 | 3,617,110                     | 5,267,209 | 22,622,218 | 8,019,890 | 3,470,863 | 179,493   | 120,250   |             |             |             |
| Total income tax.....  | 8,343,807    | 8,343,807  | 5,884        | 96,692    | 329,172                       | 599,498   | 3,688,784  | 2,132,850 | 1,328,711 | 93,149    | 68,870    |             |             |             |
| Contributions to the arrangement:  |              |            |              |           |                               |           |            |           |           |           |           |             |             |             |
| Total:   |              |            |              |           |                               |           |            |           |           |           |           |             |             |             |
| Number of arrangements.....  | 1,763,313    | 1,760,293  | 38,810       | 175,724   | 280,003                       | 303,527   | 802,430    | 133,908   | 25,520    | 296       | 75        |             |             |             |
| Amount.....  | 1,969,934    | 1,967,219  | 26,872       | 141,040   | 257,469                       | 321,323   | 997,217    | 186,301   | 36,455    | 428       | 114       |             |             |             |
| Excess:  |              |            |              |           |                               |           |            |           |           |           |           |             |             |             |
| Number of arrangements.....  | 112,415      | 110,599    | 14,288       | 21,365    | 16,800                        | 19,652    | 34,515     | 3,517     | 447       | 11        | 4         |             |             |             |
| Amount.....  | 37,162       | 35,544     | 4,968        | 7,769     | 6,187                         | 6,995     | 8,274      | 1,114     | 224       | 10        | 4         |             |             |             |
| Excise tax on excess contributions:  |              |            |              |           |                               |           |            |           |           |           |           |             |             |             |
| Number of arrangements.....  | 78,067       | 76,774     | 8,425        | 13,945    | 9,778                         | 15,650    | 26,488     | 2,113     | 365       | 7         | 3         |             |             |             |
| Amount.....  | 2,082        | 2,026      | 181          | 197       | 255                           | 581       | 756        | 43        | 11        | (1)       | (1)       |             |             |             |
| Penalty tax on premature distributions:  |              |            |              |           |                               |           |            |           |           |           |           |             |             |             |
| Number of arrangements.....  | 3,966        | 3,966      | —            | *237      | *365                          | *41       | *3,287     | *21       | *15       | —         | —         |             |             |             |
| Amount.....  | 568          | 568        | —            | *33       | *21                           | *4        | *467       | *31       | *13       | —         | —         |             |             |             |
| Number of arrangements with prohibited transactions.....                                       | 4,427        | 4,427      | —            | *52       | *508                          | *405      | *3,285     | *156      | *21       | —         | —         |             |             |             |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans..... | 46,847       | 46,834     | *3,282       | *3,085    | 9,896                         | 5,506     | 19,642     | 4,351     | 1,032     | 33        | 7         |             |             |             |
| Number of arrangements receiving transfers from other arrangements.....                        | 11,525       | 11,524     | *34          | *322      | *3,172                        | *2,414    | 4,712      | 620       | 247       | 3         | —         |             |             |             |

\*Estimates should be used with caution because of the small number of sample returns on which it is based.  
Units: Thousands

**Table 3.2—Joint Returns With Separate Individual Retirement Arrangement for each Spouse: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item   | Returns with |           | Returns with adjusted gross income | Size of adjusted gross income |         |         |           |           |         |        |        |
|--|--------------|-----------|------------------------------------|-------------------------------|---------|---------|-----------|-----------|---------|--------|--------|
|  | (1)          | (2)       | (3)                                | (4)                           | (5)     | (6)     | (7)       | (8)       | (9)     | (10)   | (11)   |
| Number of—   |              |           |                                    |                               |         |         |           |           |         |        |        |
| Returns  | 149,768      | 149,699   | *343                               | 1,784                         | 16,610  | 25,387  | 83,228    | 18,390    | 3,898   | 49     | 10     |
| Arrangements   | 299,536      | 299,398   | *686                               | 3,568                         | 33,220  | 50,774  | 166,456   | 36,780    | 7,796   | 98     | 20     |
| Adjusted gross income less deficit   | 5,105,984    | 5,106,246 | *1,240                             | 13,049                        | 219,147 | 450,434 | 2,576,281 | 1,200,031 | 588,560 | 31,003 | 28,501 |
| Total income tax   | 1,090,612    | 1,090,612 | *265                               | 393                           | 18,784  | 53,863  | 423,474   | 328,033   | 231,287 | 16,519 | 17,994 |
| Contributions to the arrangement:  |              |           |                                    |                               |         |         |           |           |         |        |        |
| Total:   |              |           |                                    |                               |         |         |           |           |         |        |        |
| Number of arrangements   | 284,661      | 284,523   | *686                               | 2,786                         | 30,328  | 47,152  | 161,256   | 34,636    | 7,568   | 91     | 20     |
| Amount   | 322,930      | 322,798   | *235                               | 1,594                         | 24,538  | 45,537  | 194,745   | 45,482    | 10,509  | 127    | 32     |
| Excess:  |              |           |                                    |                               |         |         |           |           |         |        |        |
| Number of arrangements   | 18,001       | 18,001    | *5                                 | *586                          | 2,123   | 5,484   | 8,363     | 1,272     | 184     | 4      | —      |
| Amount   | 5,753        | 5,705     | *8                                 | *197                          | 577     | 2,220   | 2,243     | 362       | 93      | 5      | —      |
| Excise tax on excess contributions:  |              |           |                                    |                               |         |         |           |           |         |        |        |
| Number of arrangements   | 12,951       | 12,951    | *5                                 | *250                          | 1,572   | 4,120   | 6,035     | 790       | 174     | 5      | —      |
| Amount   | 216          | 215       | *1                                 | *8                            | 18      | 95      | 77        | 13        | 4       | (*)    | —      |
| Penalty tax on premature distributions:  |              |           |                                    |                               |         |         |           |           |         |        |        |
| Number of arrangements   | *6           | *6        | —                                  | —                             | —       | —       | —         | —         | *6      | —      | —      |
| Amount   | *8           | *8        | —                                  | —                             | —       | —       | —         | —         | *9      | —      | —      |
| Number of arrangements with prohibited transactions:                                       | —            | —         | —                                  | —                             | —       | —       | —         | —         | —       | —      | —      |
| Number of arrangements receiving transfers from qualified pension or profit sharing plans: | 7,051        | 7,051     | —                                  | —                             | *2,218  | *1,848  | 2,022     | 747       | 201     | 15     | —      |
| Number of arrangements receiving transfers from other arrangements                         | 419          | 419       | —                                  | —                             | *56     | —       | *93       | *172      | *98     | —      | —      |

\* Estimates should be used with caution because of the small number of sample returns on which it is based

† Less than \$500



[illegible][illegible]

# Instructions for Form 5329

## Return for Individual Retirement Savings Arrangement

**Caution:** There is a penalty for failure to file this return by an individual who has an individual retirement account or individual retirement annuity.

Section references are to the Internal Revenue Code unless otherwise specified.

This return provides a means for determining the allowable deduction on Form 1040 for contributions to a retirement savings arrangement (hereinafter referred to as "arrangement"). Individuals who have made contributions to arrangements may deduct up to the lesser of 15% of their net earned income or \$1,000 per year. This return provides a means for determining the allowable deduction on Form 1040 for contributions to a retirement savings arrangement (hereinafter referred to as "arrangement"). Individuals who have made contributions to arrangements may deduct up to the lesser of 15% of their net earned income or \$1,000 per year.

**C. Rollover Contribution.**—A rollover contribution to an arrangement is an allocation of the employee's elective deferrals to any income tax return. There are two types of rollover contributions to an arrangement:

- (1) The first type of rollover contribution is a transfer of your entire interest in a stock bonus plan to a rollover. In order to qualify for this type of rollover, you must meet the requirements of (a) below and the distribution must meet the requirements of (b) below.
- (2) The second type of rollover contribution is a transfer of your entire interest in a profit-sharing plan to a rollover. In order to qualify for this type of rollover, you must meet the requirements of (a) below and the distribution must meet the requirements of (b) below.

- (c) You must transfer the total amount of the distribution from the plan (less any taxes withheld) to the employee within 60 days after the termination of the plan (other than an enforcement arrangement) within 60 days of receipt of such distribution.
- (d) The distribution from the plan must meet one of the following sets of circumstances:
  - (i) Your employer terminates the plan and your entire interest in the plan is distributed to you within one year after the year on account of the termination (complete discontinuance of contributions).
  - (ii) The plan is terminated and a stock bonus plan is considered a termination of a plan or

**a. Retirement Savings Arrangements.**—An individual's interest in an individual retirement account, in a qualified pension or profit-sharing plan, or in an individual retirement annuity, of an individual who has died, shall be treated as the decedent's gross estate if the decedent was a U.S. citizen or U.S. resident at the time of death. Such interests shall be included in the decedent's gross estate if the decedent was a nonresident alien at the time of death and the interest was payable to the decedent or to the decedent's estate. Such interests shall be included in the decedent's gross estate if the decedent was a nonresident alien at the time of death and the interest was payable to the decedent or to the decedent's estate. Such interests shall be included in the decedent's gross estate if the decedent was a nonresident alien at the time of death and the interest was payable to the decedent or to the decedent's estate.

(2) The second type of rollover contribution may occur when you receive a distribution of any or all of your interest in one arrangement, and transfer the entire distribution to another contribution arrangement to avoid completely the 60-day deadline for the receipt of the distribution. Such a transfer from one arrangement to another will not be a taxable distribution provided that the date on which you received the distribution was at least three years after the date on which you last received such a nontaxable distribution.

between an individual or his beneficiary and his arrangement. Such transactions will cause the individual retirement account annuity or bond to cease being an arrangement as of the first day of the taxable year in which such transaction occurs. These types of transactions include borrowing from your arrangement or indirectly using the assets or income of your arrangement.

(1) If, during the taxable year of the individual for whose benefit an individual retirement account is established, that individual uses the account or any portion thereof as security for a loan, the portion so used is treated as being distributed to that individual.

(2) If, during the taxable year of the individual for whose benefit an individual retirement annuity is established, that individual uses all or any portion of that annuity contract as security for a loan, the total value of that contract is treated as being distributed to that individual.

Such distributions are taxable and are to be reported on Form 1040, line 36. Also, if the individual is not 59½ at the time the distribution is made, the 10% early distribution arrangement is pledged, such distributions are subject to the tax on premature distributions—see specific instructions, Part V.

**A. Who Must File.**—

(1) Any person who has an individual retirement account or individual retirement annuity whether or not any contribution was made during the year must file Form 5329. This form must also be filed by the surviving spouse or other surviving beneficiary of such person as long as there is a balance remaining in the account.

(2) Any person who has purchased individual retirement bonds and is claiming a deduction on his or her income tax return, Form 1040, or is liable for the tax on excess contributions of the tax on premature withdrawals, must file Form 5329.

(3) Any person who is notifying the Internal Revenue Service that it is distributing the remaining portion of the balance of the remaining portion of the two lump-sum payments authorized under Public Law 984-267 must file Form 5329. See specific instructions 5(b) and (d).

**8. When and Where to File—**Form 5329 must be filed as an attachment to your Form 1040 at the time and place for filing Form 1040 including any extensions thereof. Form 5498, Statement of Account for Participants in Individual Retirement Accounts or Annuities, will be given to you by the trustee, custodian or insurance company which issues the distribution statement. Copy B of Form 5498 should accompany Form 5329.

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**Line 2.**—If you check "Yes," you are not eligible to take a deduction for your contributions during the year to your arrangement. Participation in any such plan for any part of the year makes you ineligible for such a deduction.

To find out whether the plan of your employer in which you are participating is a qualified plan, ask your employer.

Note: (1) A member of a reserve component of the armed forces or the national guard is not considered to be an active participant in a government plan for a taxable year solely because he is a member of such reserve component or national guard unit, unless he has served in excess of 90 days on active duty (other than active duty for training) during the year.

(ii) An individual whose participation in a government plan is based solely upon his activity as a volunteer firefighter and whose accrued benefit as of the beginning of the taxable year is not more than an annual benefit of \$1,800 payable as a single life annuity when the annuitant reaches age 65 is not considered to be an active participant in such a government plan for the taxable year.

**Line 5(b).**—A lump-sum distribution that is transferred to your arrangement within 60 days of receipt (of the total lump-sum distribution) is considered a rollover contribution and not includible in your taxable income. To qualify as a rollover contribution, the amount of the distribution transferred must be reduced by any contributions you made to the plan which were not distributed to you in prior years.

During 1976 the Internal Revenue Code was amended to allow certain other distributions received from terminated qualified pension, profit-sharing and stock bonus plans to qualify as nontaxable "roll-overs." In order to qualify for a "roll-over,"

If you pledged any part of your arrangement as security for a loan, see definition E.

**Note:** Any distributions received from any arrangement are to be reported as other income on Form 1040 line 36 except:

(1) Rollover contributions to another plan or arrangement.

(2) Excess current year contributions returned before the due date of your income tax return for such year.

**Line 8.**—Enter wages, tips, and other compensation as described in definition B. Do not include earnings of your spouse.

**Line 10.—**Enter all your contributions and the contributions made on your behalf during the year with the exception of (1) any rollover contributions as described in definition C and indicated on lines 5 and/or 6, or (2) the life insurance portion of your dependent's dependent contract premium. Also, do not include the purchase price of any individual retirement bonds purchased during the year which you have redeemed within twelve months of their date of purchase.

**Note:** If you made a contribution to your individual retirement account or annuity in the calendar year 1976 or annuity in the calendar year of 1975 or 1976, the 1976 Form 5498, Statement of Account for Participants in Individual Retirement Accounts for Annuities, you received from your bank, insurance company, or mutual fund may show more or less than you actually contributed during 1976. In such cases, only include the amount you actually contributed during 1976 on line 10 and exclude the amount contributed during 1975 on line 11.

The withdrawal of any current year excess contributions, however, will not be subject to the TAX ON PREMATURE DISTRIBUTIONS if such withdrawal is made before the due date of your income tax return and includes the income earned on the excess contribution. However, the income earned on such withdrawn excess

contributions must be included on Form 1040, line 36, for the year in which received and 10% of such income is to be reported on line 13, Form 5329 for such year if you have not attained age 59½ at the time you received the distribution of the income.









# 1976

## Instructions for Form 1040

### AND for Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441

#### From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441. However, you decide to file Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

The 1976 Tax Reform Act may affect your taxes substantially. An expanded and simplified credit for child care expenses is available on Form 1040. A credit for child care expenses is available to all eligible taxpayers, whether or not they itemize deductions. On the other hand, the former exclusion for sick pay has been replaced by a more restrictive disability income exclusion.

Completing your return this year could be complicated. The new tax law changes are so many that you may not be able to figure out how to complete your return. If you are not sure of the size of your income, you will need to compute taxable income (lines 43 through 47). Also, last year's simple credit for personal exemptions has been replaced by a larger, but more complex, general exemption credit. The new rules for these credits have been reduced from more than ten to three pages.

Space restrictions have caused us to remove certain little-used lines from the form—for example, the credit for purchase of a new principal residence and the tax from recomputing a prior year's refund. If you need these lines for a general fund to meet expenses of the 1980 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 34 or visit your nearest Internal Revenue office. If you need more help, please let us know. We will try to get a qualified person to help you. You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

*Donald C. Alexander*  
Commissioner of Internal Revenue

#### Caution

There have been numerous substantial changes in the law affecting 1976 returns—Please read carefully and thoroughly.

## Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

**Who Must File.**—The income level at which an income tax return must be filed has been increased. Your gross income must be \$5,000 or more to be sure to see page 14. See page 14 for more details.

**The Standard Deduction.**—Has been increased again. See page 10 and line 44b.

**A New General Tax Credit.**—Replaces the \$30 personal exemption credit. You may claim the greater of (1) \$35 per exemption shown on line 6d, or (2) 2% of line 47 but not more than \$180 (\$90, if married, filing separately). See page 10 and lines 17a, b, and c.

**A New Simplified Tax Table.**—Has been developed for use by taxpayers with taxable income of \$20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

**Earned Income Credit Rules Have Been Liberalized.**—The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you can now claim the credit for a child who is under 19 or over whom you claim as a dependent. See page 2.

**Credit for the Elderly.**—A new expanded and simplified credit for the elderly replaces the more complex retirement income credit. See Schedules R & RP and related instructions.

**Child Care.**—Certain payments made for child and dependent care expenses may now be deducted, instead of only as an itemized deduction. See pages 12 and 17.

**Minimum Tax.**—New tax preference items have been added. The \$30,000 exemption has been reduced, and the tax rate has been increased from 10% to 15%. See page 12.

**Disability Income Exclusion (Sick Pay).**—You may be able to exclude from your taxable income sick pay, but only if you are under 65 and totally and permanently disabled. See page 9.

**Business Use of Home.**—Deductions for business use, including office use, of a home are restricted. See pages 11 and 15.

**Rental of Vacation Home.**—New limitations apply to deductions that may be taken for rental of a vacation home. See instructions for Schedule E.

**Limitation on Deductible Losses.**—Losses from car, boat, and other personal property are limited to the amount you invested plus the amount for which you are personally liable. See instructions for Schedules C, E, and F. New provisions also limit the amount of losses that can be deducted. See instructions for Schedule E.

**Investment Interest.**—The amount allowable as a deduction for interest on investment indebtedness has been reduced. See page 14.

**Prepaid Interest.**—Deductions for interest prepayments must be allocated over the period of the loan. See page 14.

**Foreign Income.**—The amount of earned income from sources outside the United States that may be excluded from taxable income has been reduced from \$5,000 to \$3,000. See page 8.

**Preparer's Identifying Numbers** are now required. See page 6.

**New Depreciation Recapture Rules** apply to dispositions of residential real estate. See instructions for Form 4797.

**New Rules Apply for Recapture of Intangible Drilling and Development Costs** on oil and gas properties. See instructions for Form 4797.

You may obtain a copy of Publication 17, Your Federal Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 Tax Reform Act will affect your 1976 tax liability.

**Forms and Schedules** may also be obtained by using the order blank on the next to the last page.

**The Foreign Accounts and Foreign Trust Questions** must be answered if you are required to complete Part I of Schedule B. If you had a foreign account or were a grantor of, or transferee of, a foreign trust, or if you had a foreign bank, securities, or other financial interest in Part III of Schedule B, whether or not you are otherwise required to file Schedule B.

**Foreign Bank, Securities and Other Financial Accounts, and Foreign Trusts, Transferees or Beneficiaries.**—You must complete Form 4868 if:

(1) You had any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution),

OR

(2) You were the grantor of, or transferor to, a foreign trust, during any taxable year, which for that year, whether or not you have any beneficial interest in such trust.

Please note that this year Form 4868 must be filed by taxpayers having any interest in a foreign trust, whether or not the interest is more than 50% interest.











































